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**LAFAYETTE CITY-PARISH
CONSOLIDATED GOVERNMENT
FINANCIAL REPORT
OCTOBER 31, 1997**

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Release Date MAY 13 1998

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT
YEAR ENDED OCTOBER 31, 1997

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BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 6180
Lafayette, Louisiana
70504-1800
phone (504) 485-4200
fax (504) 485-4274

INDEPENDENT AUDITORS' REPORT

Other Offices
Covington, LA
(504) 751-9500

Lafayette, LA

(504) 750-4200

Opalville, LA

(504) 750-4200

New Iberia, LA

(504) 750-4200

Church Point, LA

(504) 750-4200

Bossier, LA

(504) 485-4200

Lawrence A. Grooms, CPA*

Raymond C. Gillette, CPA*

Donald W. Keller, CPA*

Robert Landon II, CPA*

Frank A. Sapp, CPA*

Scott J. Starnwood, CPA*

L. Charles Walker, CPA*

Kenneth B. Sapp, CPA*

J. John Swanson III, CPA*

Stephen L. Swanson, CPA*

Craig C. Robinson, CPA*

Paul C. Barthelemy, CPA*

Matthew G. Cook, CPA*

Gregory J. Tappin III, CPA*

David E. Child, CPA*

Gregory B. Wilson, CPA*

L. Ross Adams, CPA*

Patrick B. McGeehan, CPA*

Retired

Shelby L. Bennett, CPA* 1980

Lawrence E. Pugh, CPA 1980

James H. Brown, CPA 1981

George E. Wilson, CPA 1980

George A. Lewis, CPA* 1981

Donald E. Winkler, CPA* 1981

Barney L. Brown, CPA* 1981

Larry L. Starnwood, CPA* 1981

Member of American Institute of

Certified Public Accountants

Association of Louisiana Certified

Public Accountants

To the Lafayette City Parish
Council of Lafayette, Louisiana

We have audited the general purpose financial statements and the continuing and individual fund and component group financial statements of Lafayette City Parish Consolidated Government, as of and for the year ended October 31, 1987, as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Lafayette Public Power Authority, an enterprise fund, and Marshall - City Court of Lafayette and Lafayette Public Trust Financing Authority, component units, which statements reflect total assets of \$274,949,722 as of October 31, 1987, and total operating revenues of \$44,381,100 for the year then ended and represent 17.78% and 24.28%, respectively, of the assets and operating revenues of the combined enterprise fund type totals, and 84.82% and 14.28%, respectively, of the assets and operating revenues of the component units column. These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Lafayette Public Power Authority in the enterprise fund type, and to the amounts included for Marshall - City Court of Lafayette and Lafayette Public Trust Financing Authority in the component units column, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Departmental Audit Guide. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

The general purpose financial statements do not include financial data of various governmental agencies (component units), which should be included in order to conform with generally accepted accounting principles. The effects of the omission of these governmental agencies on assets, liabilities and fund equity as October 31, 1997 and the excess of revenues over expenditures for the year then ended on the general purpose financial statements cannot be determined.

In our opinion, based on our audit and the reports of other auditors, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of Lafayette City-Parish Consolidated Government at October 31, 1997, and the results of its operations and the cash flows of its proprietary fund types for the year then ended. However, in our opinion, the combined, individual fund, and account group financial statements referred to above (other than Lafayette Public Works Authority, Sewered - City Court of Lafayette, and Lafayette Police Trust Financing Authority, whose financial statements were audited by other auditors whose reports expressed unqualified opinions) present fairly, in all material respects, the financial position of each of the individual funds and account groups of Lafayette City-Parish Consolidated Government at October 31, 1997, and the results of operations of such funds and the cash flows of the individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "schedules" in the table of contents (including the schedule of expenditures of Federal awards) is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audit of States, Local Governments and Non-Profit Organizations," and is not a required part of the financial statements of Lafayette City-Parish Consolidated Government. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report of Lafayette City-Parish Consolidated Government for that year in which we expressed an adverse opinion on the combined (general purpose) financial statements because of the omission of various governmental entities for which the Government had oversight responsibility. We expressed an unqualified opinion on the combining, individual fund, and account group financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated April 18, 1998, on our consideration of Lafayette City-Parish Consolidated Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Birmingham, Peche, Lewis & Brown, L.L.P.

Lafayette, Louisiana
April 18, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - CONTINUED)

STATE OF NEW YORK (CONSOLIDATED STATEMENT)
EXPENSES - CONTINUED

CONSOLIDATED STATEMENT OF EXPENSES FOR THE YEAR ENDING 2007
PERIOD: 12 - 2007

ACCOUNT	UNAPPORTIONED FUND TOTAL				Proprietary Fund Total			
	Special		State		Proprietary	General		
	Account	Fund	Account	Fund				
total	7	1,175	2	14,147	0	1,214,144	0	1,215,319
Net State contribution with interest		11,101,127		1,247,000		1,244,000		14,592,127
Transfers, in lieu of investment cost		-		-		42,814,150		1
Reimbursable (Net):								
Interest		10,100		10,100		10,100		10,100
Special reimbursements		-		-		10,100		1
Total		-		-		1		1
Net State direct funds		1,440,000		1,440,000		1,440,000		1,440,000
Net State program contribution		-		-		1		1
Net State program interest		10,000		1,000		1		1
Net State program reimbursement		-		1,000		1,000		1
Other reimbursements		107,100		1,107,000		108,000		1
Construction		10,000		10,000		1		10,000
Program interest		-		-		1		1,000
Reprints		-		-		1		1
Reimbursable amount:								
Total		-		-		12,104,151		1
Net State contribution with interest		-		-		1,108,000		1
Transfers, in lieu of investment cost		-		-		10,000,000		-
Reimbursable		-		-		100,000		-
total		-		-		1,208,000		-
Net charge and state department expenses		-		-		1,107,104		1,107,104
Program		-		-		1,100,000		100,000
Utility plant and equipment		-		-		771,000,000		-
Administrative expenditures		-		-		100,000,000		1,100,000
Utility plant acquisition		-		-		1		-
Administrative fees		-		-		41,000,000		-
Construction in progress		-		-		41,000,000		-
Interest charges		-		-		11,000,000		-
Interest, in lieu of net interest on debt service funds		-		-		-		-
Interest to be provided for retirement of general long-term debt		-		-		-		-
total amount		1,110,127		1,248,100		1,214,144		1,215,319

**WILMINGTON CITY WATER UTILITIES COMPANY
GENERAL LEDGER**

**PERIOD ENDING 2022 - ALL PERIODS ARE UNLESS OTHERWISE SPECIFIED
PERIOD 12, 2022**

ACCOUNTS	BALANCE AT PERIOD END				PERIODIC CHANGES	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
DEBT (LIABILITY)	0	0	0	0	0	0
Net PP (accumulated debt interest)	-	4,245,794	-	4,245,794	1,000,000	-
Accounts payable	445,004	445,004	0,000	1,445,797	1,000,000	750,000
Net PP (total bonds)	4,275,000	4,245,000	445,004	144,500	100,000	10,000
Net PP (equipment lease)	44,000	-	-	-	-	-
Net PP (primary production)	-	-	-	-	-	-
Accrued interest on	475,000	44,000	-	-	-	-
Accounts payable	-	-	-	175,000	1,000,000	-
Accruals and notes	-	-	-	-	-	-
Special charges (state only)	-	-	-	-	-	1,000,000
Other (total interest and deferred income)	100,000	100,000	104,870	40,000	1,000,000	88,880
Payable from accumulated assets -						
Interest (total payable)	-	-	-	-	14,400,000	-
Interest received on bonds payable	-	-	-	-	4,000,700	-
Interest on deposits	-	-	-	-	4,000,000	-
Interest capitalized expenses	-	-	-	-	40,000	100,000
Other payable	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-
Inventory (net cost) (interest)	-	-	-	-	4,000,000	-
Bonds payable -						
General obligation	-	-	-	-	-	-
Special obligation	-	-	-	-	-	-
Bonds	-	-	-	-	-	-
					<u>100,000,000</u>	
Total liabilities	0	4,245,794	4,245,794	4,245,794	100,000,000	4,245,794
Net equity						
Unassigned special	0	0	0	0	4,245,794	1,000,000
Assigned to (gross) (total assets)	0	0	0	0	-	-
Retained earnings						
Unassigned (Net PP) -						
Interest	0	0	0	0	40,000,000	-
Unassigned	0	0	0	0	75,000	-
Unassigned	0	0	0	0	100,000,000	10,000,000
Total (Net PP) -						
Assigned	40,000	75,000	0	40,000,000	-	-
Unassigned	10,000,000	1,000,000	10,000,000	40,000,700	-	-
Unassigned	1,000,000	1,000,000	1,000,000	1,000,000	-	-
Total (Net equity)	0	4,245,794	4,245,794	4,245,794	100,000,000	100,000,000
Total (Liabilities and Net equity)	0	4,245,794	4,245,794	4,245,794	100,000,000	100,000,000

See Notes to Financial Statements

PLANT AND EQUIPMENT Costs and Accumulated Depreciation	Balance, 12/31/19		Funds Transferred to Other Accounts	Capitalized Costs	Balance, 12/31/20	
	Original Cost	Accumulated Depreciation			Original Cost	Accumulated Depreciation
\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
-	-	-	1,000,000	(90,000)	1,000,000	1,000,000
-	-	-	10,000,000	(90,000)	10,000,000	10,000,000
100,000,000	-	-	10,000,000	-	100,000,000	100,000,000
1,000,000	-	-	1,000,000	-	1,000,000	1,000,000
-	-	-	-	(20,000)	100,000	80,000
100,000	-	-	1,000,000	(20,000)	1,000,000	1,000,000
-	-	-	1,000,000	-	1,000,000	1,000,000
-	-	-	1,000,000	-	1,000,000	1,000,000
-	-	-	1,000,000	-	1,000,000	1,000,000
10,000,000	-	-	10,000,000	1,000,000	11,000,000	11,000,000
-	-	-	10,000,000	11,000,000	21,000,000	21,000,000
-	-	-	1,000,000	10,000	1,000,000	1,000,000
-	-	-	1,000,000	-	1,000,000	1,000,000
-	-	1,000,000	1,000,000	-	1,000,000	1,000,000
-	-	-	-	100,000	100,000	-
-	-	-	-	(10,000)	80,000	70,000
-	-	-	1,000,000	-	1,000,000	1,000,000
-	-	100,000,000	100,000,000	-	100,000,000	100,000,000
-	-	100,000	100,000	-	100,000	100,000
100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000

STATEMENT OF FINANCIAL POSITION
ASSETS

**GENERAL FUND OF THE CITY OF CHICAGO AND FUNDS OF THE BOARD OF
 EDUCATION FOR THE YEAR ENDING DECEMBER 31, 1977**

	Enclosed Fund Total		
	General	Special	Trust
	Assets	Liabilities	Reserves
Assets			
Cash	\$ 10,000,000	\$ 10,000,000	\$ 1,000,000
Due to and from agencies or other funds	10,000,000	-	-
Accounts and notes receivable	1,000,000	100,000	-
Investments	1,000,000	1,000,000	-
Change for services	1,000,000	1,000,000	-
Other cash resources	100,000	100,000	-
Interest	1,000,000	100,000	1,000,000
Materials	100,000	100,000	100,000
Other resources	10,000,000	1,000,000	1,000,000
Liabilities			
Due to -			
Federal government	10,000,000	1,000,000	1,000,000
Public service	10,000,000	1,000,000	-
Other organizations	-	1,000,000	-
Other and change	1,000,000	1,000,000	-
Other organizations and change	-	1,000,000	-
Business organizations and individuals	10,000	100,000	-
Other and materials	100,000	1,000,000	-
Interest	10,000	100,000	-
Business opportunity	10,000	1,000,000	-
Materials of various materials	10,000	-	-
Capital projects	100,000	100,000	-
Due to -			
Unexpended balances	-	-	1,000,000
Unexpended and change change	10,000,000	1,000,000	1,000,000
Other organizations	10,000,000	1,000,000	1,000,000
Due to (agency) of various and agencies	10,000,000	1,000,000	1,000,000
Other financing activities (assets)			
Due to general fund assets	1,000,000	1,000,000	-
Materials from sale of bonds/contracts of debt	-	-	-
Special fund assets to	10,000,000	1,000,000	10,000,000
Special fund assets to	10,000,000	10,000,000	100,000
Transfer from general fund	-	10	-
Transfer to primary government	-	-	-
Transfer to corporate unit	10,000,000	10,000	-
Transfer from primary government	10,000,000	10,000,000	10,000,000
Total other financing activities	10,000,000	10,000,000	10,000,000
Assets (excess) of various and other agencies and organizations and other uses	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Due to and from			
Agency, financing	10,000,000	1,000,000	10,000,000
Other agencies and funds	-	-	-
Materially equity transfers to	100,000	-	-
Materially equity transfers to	10,000,000	1,000,000	10,000,000
Due to and from, other	10,000,000	1,000,000	10,000,000

See Note to Financial Statements

**LAFAYETTE CITY PUBLIC UTILITIES AND WATER
LAFAYETTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND RESULTS BY SERVICE CATEGORY -
ALL OPERATING PERIODS AND SERVICE PERIOD PERIOD
FOR PERIOD ENDING 12, 2017**

	2017		
	2017	2016	2015
Operating revenues:			
Water and wastewater			
 Water and wastewater	\$ 10,000,000	\$ 9,500,000	\$ 9,500,000
 Other operating revenues	-	-	-
Water and wastewater	<u>\$ 10,000,000</u>	<u>\$ 9,500,000</u>	<u>\$ 9,500,000</u>
Operating expenses:			
 Salaries and wages and other personnel	\$ 10,000,000	\$ 9,500,000	\$ 9,500,000
 Materials and other	-	-	-
 Depreciation and amortization	-	-	-
 Interest payments and interest	-	-	-
 Transfer to City of Lake or other	-	-	-
 Other operating expenses	<u>\$ 10,000,000</u>	<u>\$ 9,500,000</u>	<u>\$ 9,500,000</u>
Operating income (loss)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Nonoperating revenues (expenses):			
 Interest income	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
 Grant income	-	-	-
 Other income	-	-	-
 Other (expense)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Nonoperating revenues (expenses)	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Income (loss) before operating revenues and nonoperating items	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Other financing activities (income):			
 Operating revenues in	-	-	-
 Operating revenues not	-	-	-
 Received from private enterprise	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other (expense) before nonoperating items	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net operating income	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Net income (loss)	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Net operating and other income (loss) before nonoperating items:			
 Income (loss) before nonoperating items	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
 Other (expense) before nonoperating items	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net operating and other income (loss) before nonoperating items	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Net operating and other income (loss) before nonoperating items:			
 Income (loss) before nonoperating items	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
 Other (expense) before nonoperating items	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net operating and other income (loss) before nonoperating items	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

See Notes to Financial Statements.

LEASING PAYABLES (CONTINUED)
LEASING, (PAGES)

FINANCIAL STATEMENT OF THE STATE - ALL INFORMATION AND DATA
Year Ended October 31, 1971

	Amounts			
	Original Principle	Unpaid Balance	Balance - Less Reserves	Asset Covered
CASH PAID FROM OPERATING ACTIVITIES				
Operating lease (less)	\$ 21,402,000	\$ 1,970,000	\$ 1,000,000	\$ 10,170,000
Adjustments to operating lease asset listed as net asset provided to fund all operating activities:				
Depreciation	(1,700,000)	(1,000,000)	(7,000)	(0,000)
Other	(0,000)	(0,000)	(0,000)	(0,000)
Change in assets and liabilities net asset provided to fund all operating activities	(1,700,000)	(1,000,000)	(7,000)	(0,000)
CASH PAID FROM FINANCIAL STATEMENT ACTIVITIES				
Interest (less) on net operating leasing asset on fixed liabilities	\$ --	\$ --	\$ 900,000	\$ 10,000
Principal paid on fixed liabilities	--	--	--	--
Principal collected on lease	--	--	--	--
Change in fixed liability asset	--	--	--	--
Reserve for other funds	--	--	(0,000)	(0,000)
Reserve on other funds	(0,000)	--	--	--
Other	(0,000)	(0,000)	(0,000)	(0,000)
Net asset provided to fund all operating financing activities	\$ (0,000)	\$ (0,000)	\$ (0,000)	\$ (0,000)
CASH PAID FROM CAPITAL AND GRANT				
Financial activities:				
Proceeds from issuance of long-term debt	\$ --	\$ --	\$ --	\$ --
Amortization of prepaid interest	(0,000,000)	(0,000,000)	--	--
Principal paid on fixed liabilities	(0,000,000)	(0,000,000)	--	--
Interest paid on current bonds	(0,000,000)	(0,000,000)	--	--
Reserve on reserve to definite current bonds	--	--	--	--
Reserve from operating lease fund	(0,000,000)	--	--	--
Capital contributed by outside parties	(0,000)	--	--	--
Other	(0,000)	(0,000)	(0,000)	(0,000)
Net asset provided to fund all capital, and related financing activities	\$ (0,000,000)	\$ (0,000,000)	\$ (0,000)	\$ (0,000)
CASH PAID FROM OPERATING RECEIPTS				
Principal collected on long-term debt into operation of operations, net interest on operations	\$ (0,000,000)	(0,000,000)	--	--
Interest on operations	(0,000,000)	(0,000,000)	--	--
Other	(0,000)	(0,000)	(0,000)	(0,000)
Net asset provided to fund all financing activities	\$ (0,000,000)	\$ (0,000,000)	\$ (0,000)	\$ (0,000)
NET INCREASE (DECREASE) IN NET ASSET OPERATIONS	\$ (0,000,000)	\$ (0,000,000)	\$ (0,000)	\$ (0,000)
NET ASSET OPERATIONS TO FINANCING OF NET	\$ (0,000,000)	\$ (0,000,000)	\$ (0,000)	\$ (0,000)
NET ASSET OPERATIONS TO NET OF NET	\$ (0,000,000)	\$ (0,000,000)	\$ (0,000)	\$ (0,000)
Interest covering, unpaid and financing activities, against assets acquired in contribution	\$ (0,000,000)	\$ (0,000,000)	\$ (0,000)	\$ (0,000)
Net asset on assets covered	\$ (0,000,000)	\$ (0,000,000)	\$ (0,000)	\$ (0,000)

SEE PAGE 10 FINANCIAL STATEMENTS.

CONCRETE CITY-BASED CONGRESSIONAL MEMBERSHIP
PROGRAMS, SYSTEMS

NOTE TO CONGRESS MEMBERS

DATE 1. Summary of Significant Legislative Actions

The financial statements of the Lafayette Corporation developed hereunder were first prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The accounting principles generally apply to all governmental units. The financial statements were prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The financial statements were prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units.

The financial reporting entity consists of the primary government, the enterprise fund units, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area. The financial reporting entity consists of the primary government, the enterprise fund units, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area. The financial reporting entity consists of the primary government, the enterprise fund units, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area.

1. The financial reporting entity consists of the primary government, the enterprise fund units, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area. The financial reporting entity consists of the primary government, the enterprise fund units, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area.

2. The primary government will be financially accountable for a financial reporting entity. Financial accountability will be in the hands of the primary government, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area. The financial reporting entity consists of the primary government, the enterprise fund units, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area.

In any instance, the financial reporting entity should be treated as the primary government, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area. The financial reporting entity consists of the primary government, the enterprise fund units, the primary government or financially dependent unit, the state government, and the primary government in the metropolitan area.

FINANCIAL STATEMENTS

FINANCIAL STATEMENTS PREPARED PURSUANT TO THE FINANCIAL REPORTING ENTITY ACT, 28 U.S.C. 5301, AND THE FINANCIAL REPORTING ENTITY ACT, 28 U.S.C. 5302. THE FINANCIAL STATEMENTS WERE PREPARED IN CONFORMANCE WITH THE FINANCIAL REPORTING ENTITY ACT, 28 U.S.C. 5301, AND THE FINANCIAL REPORTING ENTITY ACT, 28 U.S.C. 5302. THE FINANCIAL STATEMENTS WERE PREPARED IN CONFORMANCE WITH THE FINANCIAL REPORTING ENTITY ACT, 28 U.S.C. 5301, AND THE FINANCIAL REPORTING ENTITY ACT, 28 U.S.C. 5302.

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UNIT 30 - ECONOMIC RECORDS

RECORDS MANAGEMENT PROGRAMS AND THE LAW

Objectives

Employees who violate any of the provisions regarding their records are liable to 30 days pay deduction, demotion and/or suspension. At the end of each year, employees are given 30 days vacation time accrued but not taken with the amount allowable (maximum of 30 days accrued). This policy applies to new hires' accumulated vacation time, regardless of their hire date. Employees, upon termination, must provide 30 days of all employees upon retirement or resignation. All accrued leave must be used by the employee.

It is deemed to be compliance in the case of 30 days pay, and any accrued leave may be accrued forward to the next year. In any case, accrued leave may be accrued forward to the next year. In any case, accrued leave may be accrued forward to the next year. In any case, accrued leave may be accrued forward to the next year.

Objectives

Employees who violate any of the provisions regarding their records are liable to 30 days pay deduction, demotion and/or suspension. At the end of each year, employees are given 30 days vacation time accrued but not taken with the amount allowable (maximum of 30 days accrued). This policy applies to new hires' accumulated vacation time, regardless of their hire date. Employees, upon termination, must provide 30 days of all employees upon retirement or resignation. All accrued leave must be used by the employee.

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Learning Objectives

Employees who violate any of the provisions regarding their records are liable to 30 days pay deduction, demotion and/or suspension. At the end of each year, employees are given 30 days vacation time accrued but not taken with the amount allowable (maximum of 30 days accrued). This policy applies to new hires' accumulated vacation time, regardless of their hire date. Employees, upon termination, must provide 30 days of all employees upon retirement or resignation. All accrued leave must be used by the employee.

Final Objectives

Employees who violate any of the provisions regarding their records are liable to 30 days pay deduction, demotion and/or suspension. At the end of each year, employees are given 30 days vacation time accrued but not taken with the amount allowable (maximum of 30 days accrued). This policy applies to new hires' accumulated vacation time, regardless of their hire date. Employees, upon termination, must provide 30 days of all employees upon retirement or resignation. All accrued leave must be used by the employee.

Final Objectives

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NOTE TO FINANCIAL STATEMENTS

Note 1. Change in Goodwill (M\$)

The following is a summary of changes in our goodwill from various sources from 2004 to 2005 (M\$):

	2005	2004
Goodwill	1,280,313	1,280,313
Acquisitions	1,470,818	5,005
Impairment	(1,470,818)	(1,470,818)
Other	1,280,313	1,280,313
Goodwill	1,560,106	1,000,000

Goodwill (M\$)

	2005	2004
Goodwill	1,560,106	1,000,000
Intangible assets	26,200	26,200
Equipment	26,200	26,200
Goodwill	1,612,506	1,052,400

The following is a summary of proprietary fixed type fixed assets at 2005 (M\$):

	2005		2004	
	Fixed type	Fixed type	Fixed type	Fixed type
Goodwill	1,560,106	1,000,000	1,000,000	1,000,000
Intangible assets	26,200	26,200	26,200	26,200
Equipment	26,200	26,200	26,200	26,200
Goodwill	1,612,506	1,052,400	1,052,400	1,052,400

	2005	2004
Goodwill	1,560,106	1,000,000
Intangible assets	26,200	26,200
Equipment	26,200	26,200
Goodwill	1,612,506	1,052,400

Goodwill is measured at cost less accumulated impairment losses. Goodwill is not amortized and is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it may be impaired. Goodwill impairment losses are recognized in the income statement.

	2005	2004
Goodwill	1,560,106	1,000,000
Intangible assets	26,200	26,200
Equipment	26,200	26,200
Goodwill	1,612,506	1,052,400

Goodwill is measured at cost less accumulated impairment losses. Goodwill is not amortized and is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it may be impaired. Goodwill impairment losses are recognized in the income statement.

	2005	2004
Goodwill	1,560,106	1,000,000
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Equipment	26,200	26,200
Goodwill	1,612,506	1,052,400

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	2005	2004
Goodwill	1,560,106	1,000,000
Intangible assets	26,200	26,200
Equipment	26,200	26,200
Goodwill	1,612,506	1,052,400

Goodwill is measured at cost less accumulated impairment losses. Goodwill is not amortized and is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it may be impaired. Goodwill impairment losses are recognized in the income statement.

NOTE TO FINANCIAL STATEMENTS

The City has deferred certain revenue funds by placing the proceeds of one bond in irrevocable trusts to provide for all future debt service payments on city bonds. Accordingly, the trust amounts equal 100% the principal for the relevant bonds and are reported in the accompanying financial statements. In December 31, 2007, the following bonds are reported deferred:

Water tax revenue	\$1,410,000
-------------------	-------------

Long-term Capital Improvements:

Sanitary Sewerage Study - The various capital projects eligible for funds to provide funds for the acquisition and construction of new capital resources, such as sewer lift stations, distribution and storage for both water and sewer at the project.

Below is a summary of October 31, 2007 and as follows:

Project Description	2007		2006		Balance
	Balance	Change	Balance	Change	
Capital Improvements	\$1,410,000	\$0	\$1,410,000	\$0	\$0
- Allocated	1,410,000	0	1,410,000	0	0
- Available	0	0	0	0	0
Total	\$1,410,000	\$0	\$1,410,000	\$0	\$0

Funding Source	2007		2006		Balance
	Balance	Change	Balance	Change	
Building revenue	\$0	\$0	\$0	\$0	\$0
- Building	0	0	0	0	0
- Other	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0

Big Brothers Loan
Total amount
(See Note 10)

	\$0
--	-----

Special assessment

Special Assessment	2007		2006		Balance
	Balance	Change	Balance	Change	
Special Assessment	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0

The amount due services commitments in summary of all funds containing at October 31, 2007, including interest payment of \$0, (0.00), (0.00):

Year ending	2007		2006		Balance
	Balance	Change	Balance	Change	
2007	\$0	\$0	\$0	\$0	\$0
2008	0	0	0	0	0
2009	0	0	0	0	0
2010	0	0	0	0	0
2011	0	0	0	0	0
2012	0	0	0	0	0
2013	0	0	0	0	0
2014	0	0	0	0	0
2015	0	0	0	0	0
2016	0	0	0	0	0
2017	0	0	0	0	0
2018	0	0	0	0	0
2019	0	0	0	0	0
2020	0	0	0	0	0
2021	0	0	0	0	0
2022	0	0	0	0	0

NOTE TO FINANCIAL STATEMENTS

The assets and liabilities reported in the accompanying schedule of net assets are as follows:

	1999	1998
Assets	\$ 1,000,000	\$ 1,000,000
Liabilities	(100,000)	(100,000)
Net Assets	\$ 900,000	\$ 900,000
Total	\$ 1,000,000	\$ 1,000,000

COMMITMENTS

The commitments are as follows:

	1999	1998
Commitments	\$ 1,000,000	\$ 1,000,000
Liabilities	(100,000)	(100,000)
Net Assets	\$ 900,000	\$ 900,000
Total	\$ 1,000,000	\$ 1,000,000

The assets and liabilities reported in the accompanying schedule of net assets are as follows:

	1999	1998
Assets	\$ 1,000,000	\$ 1,000,000
Liabilities	(100,000)	(100,000)
Net Assets	\$ 900,000	\$ 900,000
Total	\$ 1,000,000	\$ 1,000,000

The assets and liabilities reported in the accompanying schedule of net assets are as follows:

	1999	1998
Assets	\$ 1,000,000	\$ 1,000,000
Liabilities	(100,000)	(100,000)
Net Assets	\$ 900,000	\$ 900,000
Total	\$ 1,000,000	\$ 1,000,000

The assets and liabilities reported in the accompanying schedule of net assets are as follows:

	1999	1998
Assets	\$ 1,000,000	\$ 1,000,000
Liabilities	(100,000)	(100,000)
Net Assets	\$ 900,000	\$ 900,000
Total	\$ 1,000,000	\$ 1,000,000

The assets and liabilities reported in the accompanying schedule of net assets are as follows:

	1999	1998
Assets	\$ 1,000,000	\$ 1,000,000
Liabilities	(100,000)	(100,000)
Net Assets	\$ 900,000	\$ 900,000
Total	\$ 1,000,000	\$ 1,000,000

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEPOSITS AND INVESTMENTS

	DEPOSITS		INVESTMENTS	
	1985	1984	1985	1984
Commuting				
Compensated				
Members	\$ 1,000	\$ 1,000	\$ 0	\$ 0
Stocks	0	0	200	0
Cash and Loans	0	0	0	0
Invest Property	0	0	0	0
Deposits	0	0	0	0
Investments	0	0	0	0
Government	0	0	0	0
Corporate	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0
Investment funds	0	0	0	0
Total	0	0	0	0

NOTE 12. INVESTMENTS IN THE TYPE OF ASSOCIATED FUNDS

On January 1, 1985, the Board of Directors approved the following investments in the type of associated funds for the year ending December 31, 1985. The following table shows the investments approved for the year ending December 31, 1985:

	1985	1984
Investment funds	\$ 1,000,000	\$ 1,000,000
Government	0	0
Corporate	0	0
Other	0	0
Total	0	0

NOTE 13. INVESTMENT IN ASSOCIATED FUNDS

On January 1, 1985, the Board of Directors approved the following investments in the type of associated funds for the year ending December 31, 1985. The following table shows the investments approved for the year ending December 31, 1985:

NOTE 14. DEPOSITS AND INVESTMENTS

At year end, the aggregate amount of the following deposits, investments and other assets was \$1,000,000. Of the total amount, \$1,000,000 was invested in various investment funds and \$0 was invested in the type of associated funds. Cash on hand and deposits were \$1,000,000 and \$0,000,000, respectively.

NOTE 15. DEPOSITS AND INVESTMENTS

At year end, the aggregate amount of deposits and investments was \$1,000,000. Of the total amount, \$1,000,000 was invested in various investment funds and \$0 was invested in the type of associated funds. Cash on hand and deposits were \$1,000,000 and \$0,000,000, respectively.

The aggregate amount of deposits and investments was \$1,000,000. Of the total amount, \$1,000,000 was invested in various investment funds and \$0 was invested in the type of associated funds. Cash on hand and deposits were \$1,000,000 and \$0,000,000, respectively.

NOTE 16. DEPOSITS AND INVESTMENTS

The aggregate amount of deposits and investments was \$1,000,000. Of the total amount, \$1,000,000 was invested in various investment funds and \$0 was invested in the type of associated funds. Cash on hand and deposits were \$1,000,000 and \$0,000,000, respectively.

NOTE 25. FINANCIAL STATEMENTS

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

Note 26. Compensation of Council

A report of compensation paid to individual Council members for the period ended March 31, 2007 follows:

Compensation - 2007

Tom Smith	\$ 35,000
Robert Conliffe	\$6,000
Christopher Williams	\$6,000
Scott C. Matthews, Jr.	\$6,000
James McCann	\$6,000
PHD Group	\$6,000
James Kennedy	\$6,000
PHD Systems	\$6,000
David Bennett	\$6,000
Total	\$ 117,000

Note 27. Budget for Special Revenue Fund

The Jackson County Investment Services program is a non-earmark budget for the Special Revenue Fund and is subject to budget realignment for the 10 - 11 term. Budgetary realignment may occur through the Council in the special revenue fund only. A reconciliation of the actual-to-budgetary special revenue fund activity may be reconciled with the financial statement of revenues, expenditures and changes in fund balances - all Governmental Fund Types and expendable trust funds (Table 13) follows:

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

Note 28. Compensation of Council

A report of compensation paid to individual Council members for the period ended March 31, 2008 follows:

Compensation - 2008

Tom Smith	\$ 35,000
Robert Conliffe	\$6,000
Christopher Williams	\$6,000
Scott C. Matthews, Jr.	\$6,000
James McCann	\$6,000
PHD Group	\$6,000
James Kennedy	\$6,000
PHD Systems	\$6,000
David Bennett	\$6,000
Total	\$ 117,000

Note 29. Budget for Special Revenue Fund

The Jackson County Investment Services program is a non-earmark budget for the Special Revenue Fund and is subject to budget realignment for the 10 - 11 term. Budgetary realignment may occur through the Council in the special revenue fund only. A reconciliation of the actual-to-budgetary special revenue fund activity may be reconciled with the financial statement of revenues, expenditures and changes in fund balances - all Governmental Fund Types and expendable trust funds (Table 13) follows:

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

Note 30. Compensation of Council

A report of compensation paid to individual Council members for the period ended March 31, 2009 follows:

Compensation - 2009

Tom Smith	\$ 35,000
Robert Conliffe	\$6,000
Christopher Williams	\$6,000
Scott C. Matthews, Jr.	\$6,000
James McCann	\$6,000
PHD Group	\$6,000
James Kennedy	\$6,000
PHD Systems	\$6,000
David Bennett	\$6,000
Total	\$ 117,000

Note 31. Budget for Special Revenue Fund

The Jackson County Investment Services program is a non-earmark budget for the Special Revenue Fund and is subject to budget realignment for the 10 - 11 term. Budgetary realignment may occur through the Council in the special revenue fund only. A reconciliation of the actual-to-budgetary special revenue fund activity may be reconciled with the financial statement of revenues, expenditures and changes in fund balances - all Governmental Fund Types and expendable trust funds (Table 13) follows:

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

Note 32. Compensation of Council

A report of compensation paid to individual Council members for the period ended March 31, 2010 follows:

Compensation - 2010

Tom Smith	\$ 35,000
Robert Conliffe	\$6,000
Christopher Williams	\$6,000
Scott C. Matthews, Jr.	\$6,000
James McCann	\$6,000
PHD Group	\$6,000
James Kennedy	\$6,000
PHD Systems	\$6,000
David Bennett	\$6,000
Total	\$ 117,000

Note 33. Budget for Special Revenue Fund

The Jackson County Investment Services program is a non-earmark budget for the Special Revenue Fund and is subject to budget realignment for the 10 - 11 term. Budgetary realignment may occur through the Council in the special revenue fund only. A reconciliation of the actual-to-budgetary special revenue fund activity may be reconciled with the financial statement of revenues, expenditures and changes in fund balances - all Governmental Fund Types and expendable trust funds (Table 13) follows:

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

	2017	2016
Station liabilities, reporting current year results and changes in estimates	\$ 1,144,000	\$ 667,011
Station assets	\$ 600,000	\$ 600,000
Station liability, ending	\$ 544,000	\$ 66,011

Note 34. Compensation of Council

A report of compensation paid to individual Council members for the period ended March 31, 2011 follows:

Compensation - 2011

Tom Smith	\$ 35,000
Robert Conliffe	\$6,000
Christopher Williams	\$6,000
Scott C. Matthews, Jr.	\$6,000
James McCann	\$6,000
PHD Group	\$6,000
James Kennedy	\$6,000
PHD Systems	\$6,000
David Bennett	\$6,000
Total	\$ 117,000

Note 35. Budget for Special Revenue Fund

The Jackson County Investment Services program is a non-earmark budget for the Special Revenue Fund and is subject to budget realignment for the 10 - 11 term. Budgetary realignment may occur through the Council in the special revenue fund only. A reconciliation of the actual-to-budgetary special revenue fund activity may be reconciled with the financial statement of revenues, expenditures and changes in fund balances - all Governmental Fund Types and expendable trust funds (Table 13) follows:

STATE OF PENNSYLVANIA

Account Name	Fiscal Year 2010		Total	Fiscal Year 2011		Total
	Actual	Budget		Actual	Budget	
General Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Administrative	500,000	500,000	500,000	500,000	500,000	500,000
Information Technology	300,000	300,000	300,000	300,000	300,000	300,000
Legal	200,000	200,000	200,000	200,000	200,000	200,000
Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
Professional Fees	50,000	50,000	50,000	50,000	50,000	50,000
Printing	20,000	20,000	20,000	20,000	20,000	20,000
Travel	10,000	10,000	10,000	10,000	10,000	10,000
Utilities	5,000	5,000	5,000	5,000	5,000	5,000
Wages	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous	5,000	5,000	5,000	5,000	5,000	5,000
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital Expenses	500,000	500,000	500,000	500,000	500,000	500,000
Construction	200,000	200,000	200,000	200,000	200,000	200,000
Equipment	300,000	300,000	300,000	300,000	300,000	300,000
Total	500,000	500,000	500,000	500,000	500,000	500,000
Debt Service	500,000	500,000	500,000	500,000	500,000	500,000
Interest	200,000	200,000	200,000	200,000	200,000	200,000
Principal	300,000	300,000	300,000	300,000	300,000	300,000
Total	500,000	500,000	500,000	500,000	500,000	500,000
Total	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

Note: All figures are in thousands of dollars.

Some figures may not sum due to rounding.

For more information, please contact the Department of Finance at (717) 781-1000.

This document is intended to provide a summary of the information and is not a substitute for the full report.

The information in this document is preliminary and subject to change.

The figures are based on the most current data available.

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FINANCIAL STATEMENTS OF MEDICAL FUNDS

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GENERAL FUND

The General Fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund.

City General Fund - To account for resources used to finance the legally defined services of the City government which are not required to be accounted for in another fund.

Parish General Fund - To account for resources used to finance the legally defined services of the Parish government which are not required to be accounted for in another fund.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND

COMPARING BALANCE SHEET

October 31, 1997

With Comparative Totals for October 31, 1996

ASSETS	City General Fund	Parish General Fund
Cash	\$ 8,178	\$ -
Due from consolidated cash account	14,171,484	7,807,413
Investments, all uses	-	-
Accrued interest receivable	-	-
Taxes receivable - delinquent	128,881	-
Allowance for uncollectible taxes	(128,881)	-
Accounts receivable	498,173	448,350
Due from other governmental agencies	114,113	115,889
Due from other funds	1,470,507	178,480
Due from component units	-	124,881
Other receivables	88,818	-
Inventories	3,478	8,821
total assets	\$16,824,824	\$ 8,824,824
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable and contract retentions	\$ 199,189	\$ 43,187
Accrued expenses	858,870	81,021
Other payables	283,870	489
due to other governmental agencies	431	-
Deferred revenues	321	-
Due to other funds	1,268,883	128,487
due to component units	281,816	-
total liabilities	\$ 2,824,824	\$ 424,824
FUND BALANCES:		
Reserved for -		
Incomplete encumbrances	\$ 48,118	\$ -
Encumbrances	-	4,188
Inventory	2,478	8,821
Unreserved -		
designated for:		
Contingencies/working capital	1,978,088	3,808,088
Capital expenditures	88,447	-
subsequent year's expenditures	1,088,199	3,858,188
Capital expenditures in special revenues funds	-	1,018,881
undesignated	8,478,126	1,028,881
total fund balances	\$14,000,000	\$ 8,400,000
Total liabilities and fund balances	\$24,824,824	\$ 8,824,824
See NOTES to Financial Statements.		

<u>Totals</u>	
<u>October 31,</u> <u>1997</u>	<u>October 31,</u> <u>1998</u>
\$ 8,178	\$ 8,028
22,859,107	19,972,489
-	3,288,000
-	82,872
129,400	142,380
(129,400)	(142,380)
818,100	288,282
433,838	728,968
1,848,927	5,319,950
124,932	88,281
48,928	81,708
<u>12,202</u>	<u>3,247</u>
<u>24,443,125</u>	<u>22,787,743</u>
\$ 438,288	\$ 755,465
872,881	740,842
282,329	34,198
421	12,598
381	2,022
1,574,290	882,892
<u>281,420</u>	<u>512,072</u>
<u>2,224,288</u>	<u>2,244,282</u>
\$ 49,110	\$ 48,702
8,288	6,822
11,887	2,247
5,879,000	8,178,000
89,447	172,252
4,288,604	3,288,000
1,813,514	881,070
<u>2,724,247</u>	<u>12,522,322</u>
<u>22,767,887</u>	<u>22,888,282</u>
<u>24,443,125</u>	<u>22,787,743</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND

COMPARING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended October 31, 1997
With Comparative Totals for Year Ended October 31, 1996

	City General Fund	Parish General Fund
Revenues:		
Taxes	\$ 4,710,000	\$ 4,466,270
Utilities system payments in lieu of taxes	10,898,478	-
Licenses and permits	3,528,343	330,888
Intergovernmental	2,896,478	847,870
Charges for services	8,448,848	384,658
Fines and forfeits	812,223	28,301
Interest	3,085,083	418,888
Miscellaneous	388,388	114,043
Total revenues	<u>\$18,262,813</u>	<u>\$ 5,690,818</u>
Expenditures:		
Current -		
General government	\$11,401,856	\$ 1,792,384
Public safety	17,399,469	638,288
Health and welfare	-	42,670
Streets and drainage	8,121,848	-
Culture and recreation	594,609	438,888
Conservation of natural resources	-	85,243
Economic development and assistance	24,894	55,878
Economic opportunity	-	87,808
Capital outlay	-	131,288
Total expenditures	<u>\$27,517,613</u>	<u>\$ 2,834,681</u>
Excess (deficiency) of revenues over expenditures	\$ 5,745,200	\$ 2,856,137
Other financing sources (uses):		
Proceeds from sale of property	\$ -	\$ 8,482
Transfers from other funds	12,181,482	-
Transfers to other funds	14,125,880	(2,788,210)
Transfers to component units	(208,282)	(2,022,722)
Total other financing sources (uses)	<u>\$ 16,078,980</u>	<u>\$ (3,721,450)</u>
Excess of revenues and other sources over expenditures and other uses	\$ 21,424,180	\$ 2,134,687
Fund balances, beginning	12,278,792	7,489,788
Residual equity transfers in	-	128,082
Fund balances, ending	<u>\$12,278,792</u>	<u>\$ 7,617,870</u>
See Notes to Financial Statements.		

<u>Totals</u>	
<u>OCTOBER 31,</u> <u>1997</u>	<u>OCTOBER 31,</u> <u>1998</u>
100,398,633	\$ 9,008,381
20,898,478	12,021,834
5,805,197	3,728,383
3,338,446	3,008,882
5,744,000	8,888,384
952,718	945,344
1,943,883	1,327,879
<u>518,175</u>	<u>788,548</u>
<u>106,816,967</u>	<u>23,885,560</u>
513,903,008	412,488,813
17,894,782	14,727,824
82,470	94,137
5,515,048	8,881,148
973,437	1,114,805
48,340	28,238
38,330	244,408
87,080	42,008
<u>133,788</u>	<u>48,542</u>
<u>514,436,896</u>	<u>412,537,355</u>
512,422,741)	\$ 504,178)
\$ 9,400	\$ 894
22,381,492	8,741,578
18,818,410)	18,933,640)
<u>11,320,322)</u>	<u>12,675,422)</u>
\$ 3,742,318	\$ 3,288,428
\$ 1,219,808	\$ 450,138
20,944,588	28,278,742
<u>138,008</u>	<u>37,332</u>
<u>22,082,476</u>	<u>28,316,074</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1997
With Comparative Actual Accounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 4,249,180	\$ 4,716,543	\$ 467,363	\$ 4,522,428
Utility System payments in lieu of taxes	18,098,478	18,098,478	-	17,851,814
Licenses and permits intergovernmental	3,388,900	3,828,340	439,440	3,411,897
Charges for services	1,888,700	2,079,478	190,778	2,203,188
Fines and forfeits	5,414,147	2,442,888	(2,971,259)	8,584,088
Interest	818,000	833,328	15,328	988,127
Miscellaneous	887,800	1,809,889	922,089	988,047
	<u>183,284</u>	<u>228,128</u>	<u>44,844</u>	<u>266,284</u>
Total revenues	\$ 27,362,489	\$28,208,837	\$ 846,348	\$28,180,817
Expenditures:				
General government	\$ 11,879,548	12,821,888	\$ 942,340	\$ 9,844,004
Public safety	17,804,738	17,138,400	666,338	18,289,004
Street and drainage	8,098,774	5,819,048	2,279,726	8,081,369
Economic Development and assistance	38,387	34,054	4,333	299,124
Culture and recreation	<u>182,418</u>	<u>514,688</u>	<u>332,270</u>	<u>419,273</u>
Total expenditures	\$ 28,182,865	\$18,318,878	\$ 9,863,987	\$22,112,818
Deficiency of revenues over expenditures	\$ (8,820,376)	\$10,009,841	\$ 8,830,536	\$16,031,921
Other financing sources (uses):				
Transfers from other funds	\$ 13,073,616	\$13,193,480	\$ 119,864	\$ 8,781,879
Transfers to other funds	(4,328,281)	(4,138,288)	189,993	(4,002,892)
Transfers to component units Total other financing sources (uses)	<u>(1,054,665)</u>	<u>(1,082,996)</u>	<u>228,331</u>	<u>(120,913)</u>
	\$ (2,309,330)	\$ 2,027,196	\$ (582,134)	\$ 8,660,967
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (6,511,046)	\$ 128,345	\$ 6,639,391	\$ 7,371,954
Fund balance, beginning	2,369,715	12,278,381	10,008,666	12,267,715
Fund balance, ending	\$ (4,141,331)	\$12,406,726	\$16,549,927	\$19,639,669

See NOTES to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1997

	Budget	Actual	Variance - Favorable (Unfavorable)
Taxes -			
Ad valorem taxes	\$ 3,533,399	\$ 3,639,799	\$ 96,400
Interest and penalty on taxes	47,000	80,327	4,327
Franchise fees	589,689	1,016,287	427,598
Total taxes	4,170,088	4,736,413	566,635
Utilities System payments in lieu of taxes	218,028,438	218,028,438	\$ -
Licenses and permits -			
Occupational licenses	\$ 2,843,800	\$ 3,088,482	\$ 244,682
liquor licenses	178,800	182,833	4,033
Other licenses and permits	264,800	259,282	(5,518)
Total licenses and permits	3,287,400	3,530,597	243,174
Intergovernmental -			
Tobacco taxes	\$ 427,000	\$ 421,818	\$ (5,182)
Beer taxes	356,000	320,833	(35,167)
Housing authority payments in lieu of taxes	43,000	43,000	-
Videa draw notes	1,120,000	1,266,788	146,788
Church Arson Prevention	4,000	3,999	(1)
Federal grant	208,028	244,133	36,105
State grant	-	-	-
Total	2,158,028	2,299,678	141,650
Intergovernmental	2,158,028	2,299,678	141,650

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF REVENUES - BUDGET (1968 BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1967

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Charges for services -			
General government costs			
billed to other funds	\$ 3,148,000	\$ 3,800,000	\$ 652,000
Filing Fees	80,000	80,000	0
Traffic Light maintenance	175,000	170,000	(5,000)
Machine charges	80,000	80,000	0
Other charges for services	<u>147,000</u>	<u>140,000</u>	<u>(7,000)</u>
Total charges for services	\$ 3,630,000	\$ 3,870,000	\$ 240,000
Fines and forfeits -			
Court fines	\$ 300,000	\$ 300,000	\$ 0
Interest earnings	\$ 300,000	\$ 300,000	\$ 0
Miscellaneous -			
Oil and gas leases	\$ 200,000	\$ 210,000	\$ 10,000
Other leases	40,000	40,000	0
Other	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Total miscellaneous	\$ 340,000	\$ 350,000	\$ 10,000
Total revenues	<u>\$ 4,270,000</u>	<u>\$ 4,870,000</u>	<u>\$ 600,000</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF EXPENDITURES - BUDGET (MAJ) BASIS AND ACTUAL
YEAR ENDED OCTOBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Elected Officials:			
City Council -			
Operating	\$ 1,200,000	\$ 300,000	\$ 100,000
Reserve	47,782	-	47,782
President's office	800,000	887,224	48,000
Chief Administrator's office	204,000	100,000	14,000
Substance Abuse	500,000	500,000	10,000
City Court	1,000,000	1,000,000	40,000
Legal Department	800,000	700,000	100,000
Total elected officials	\$ 4,000,000	\$ 4,000,000	\$ 400,000
Finance Department	1,000,000	1,000,000	100,000
Administrative Services Department	1,000,000	1,000,000	200,000
General Accounts	1,000,000	1,000,000	200,000
Police Department	10,000,000	10,000,000	400,000
Fire Department	4,000,000	4,000,000	70,000
Public Works Department	3,000,000	3,000,000	100,000
Community Development Department	800,000	700,000	50,000
Planning and Development Management	700,000	600,000	100,000
Civil Service	100,000	100,000	50,000
Total expenditures	<u>\$17,100,000</u>	<u>\$18,100,000</u>	<u>\$1,000,000</u>

See Notes to Financial Statements.

General Government	Function			
	Public Safety	Health and Welfare	Economic Development and Assistance	Culture and Recreation
\$ 826,888	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
907,234	-	-	-	-
316,048	-	-	-	-
515,843	-	-	-	-
1,564,400	-	-	-	-
<u>712,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 4,807,077	\$ -0-	\$ -0-	\$ -0-	\$ -0-
2,603,548	-	-	-	-
2,163,627	-	-	-	-
1,882,421	-	-	-	-
-	10,448,812	-	-	-
-	4,880,887	-	-	-
-	-	5,315,843	-	-
213,362	-	-	34,824	314,689
476,262	-	-	-	-
<u>238,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>812,021,880</u>	<u>817,318,463</u>	<u>85,315,043</u>	<u>0</u>	<u>34,824</u>
			<u>0</u>	<u>314,689</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

STATEMENT OF OTHER FINANCING SOURCES (CONT) -
BUDGET (ORAS BASIS) AND ACTUAL
Year ended OCTOBER 31, 1997

	Budget	Actual	Variance - Favorable (Disfavorable)
Other financing sources:			
Transfers from other funds :			
British general fund	\$ 1,781,896	\$ 1,782,888	\$ -
Sales tax trust funds	8,834,114	8,912,155	77,999
Other special revenue funds	243,804	283,481	39,677
Capital projects funds	<u>1,228,280</u>	<u>1,214,082</u>	<u>-</u>
Total other financing sources	\$12,078,094	\$12,196,606	\$117,878
Other uses:			
Transfers to other funds -			
Special revenue funds	\$ 4,287,664	\$ 3,818,087	\$ 469,577
Enterprise funds	389,527	586,488	196,961
Fiduciary funds	<u>18,800</u>	<u>3,825</u>	<u>14,975</u>
	<u>\$ 4,695,991</u>	<u>\$ 4,408,400</u>	<u>\$ 287,591</u>
Transfers to component units	<u>186,856</u>	<u>228,186</u>	<u>41,330</u>
Total other uses	\$4,882,847	\$4,636,586	\$246,261
 Total other financing sources (uses)	<u>\$7,195,247</u>	<u>\$7,560,020</u>	<u>\$364,773</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GRAP BASIS) AND ACTUAL
Year Ended October 31, 1997

	Budget	Actual	Variance - Performance Unfavorable
Ellected Officials:			
City Council -			
Personnel costs	\$ 488,200	\$ 483,376	\$ 4,824
Transportation	35,510	6,880	28,630
Materials and supplies	18,300	16,818	1,482
Telephone	43,704	29,968	13,736
Publications and recording	48,000	43,287	4,713
Travel and meetings	50,000	43,888	6,112
Printing and postage	48,000	34,000	14,000
Council reserves	47,950	-	47,950
Professional services	21,000	8,324	12,676
Uninsured losses	32,278	32,178	-
Equipment rental and maintenance	4,500	6,828	2,328
Professional fees	104,418	181,834	77,416
Contractual services	28,200	21,800	6,400
Vehicle subsidy leases	7,000	9,200	2,200
External appropriations	125,000	28,000	97,000
Tourist promotion	18,000	844	17,156
Training	2,200	3,483	1,283
Other	3,420	8,000	4,580
Total City Council	\$1,370,310	\$ 926,880	\$ 443,430
President's Office -			
Personnel costs	\$ 218,128	\$ 214,857	\$ 3,271
Transportation	8,588	1,948	6,640
Expense allowances	2,400	1,800	-
Materials and supplies	8,448	8,268	180
Travel and meetings	21,480	17,488	3,992
Telephone	26,200	28,888	(2,688)
Printing and postage	8,440	4,756	3,684
Publications and recording	3,540	3,881	(341)
Uninsured losses	54,272	54,272	-
Vehicle subsidy leases	18,624	18,843	(219)
Equipment maintenance	3,700	1,878	1,822
Municipal dues	2,800	878	1,922
Contractual services	48,487	38,558	9,929
Tourist promotion	27,178	23,000	4,178
External appropriations	8,800	1,477	7,323
Other	840	182	658
Total President's Office	\$ 427,422	\$ 402,224	\$ 25,198

(Continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - SUBVENT
 (GRAP BARRIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1997

	Budget	Actual	Variance - Favorable (Unfavorable)
Electoral Officials (continued):			
Chief Administrator's Office -			
Personnel cost	\$ 183,380	\$ 183,087	\$ 293
Transportation	800	459	341
Materials and supplies	7,547	8,427	880
Travel and meetings	2,180	1,827	353
Telephone and utilities	4,808	4,375	433
Printing and postage	1,495	1,181	314
Municipal dues	888	880	88
Training	4,888	4,350	538
Vehicle subsidy leases	9,317	7,806	1,511
Professional services	399	181	218
Other	2,182	212	1,970
	<u>\$ 228,652</u>	<u>\$ 218,045</u>	<u>\$ 10,607</u>
Substance Abuse -			
Personnel cost	\$ 171,900	\$ 169,340	\$ 2,560
Transportation	6,810	8,851	2,041
Materials and supplies	29,284	21,728	7,556
Travel and meetings	18,996	17,333	1,663
Telephone and utilities	34,954	35,827	873
Printing and postage	11,788	8,814	2,974
Contractual services	22,418	22,890	472
Maintenance	4,459	4,796	337
Alcohol management program	28,000	28,000	-
Training	7,284	8,124	840
Travel/expense reimburse	8,431	8,429	2
Other	5,222	8,127	2,905
	<u>\$ 383,526</u>	<u>\$ 378,885</u>	<u>\$ 4,641</u>
Total President's Office	\$ 612,178	\$ 596,930	\$ 15,248

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - FROST
(GAP TABLE) AND ACTUAL (CONTINUED)
Year Ended October 31, 1997

	Budget	Actual	Variance - Favorable (Unfavorable)
Electd Officials (continued):			
City Court -			
OPERATIONS -			
Personnel cost	\$ 559,516	\$ 559,738	\$ 222
Materials and supplies	22,769	22,489	280
Telephone and utilities	28,400	28,228	172
Businesses	2,590	2,599	9
External appropriations	8,000	8,000	-
Contractual services	122,227	121,490	737
Printing and postage	19,590	22,438	2,848
Uninsured losses	2,427	2,427	-
Other	3,248	2,822	426
	<u>\$1,389,887</u>	<u>\$1,389,822</u>	<u>\$66</u>
City Marshall -			
Personnel cost	\$ 488,203	\$ 482,204	\$ 5,999
Transportation	24,800	29,227	4,427
Telephone	4,800	2,870	1,930
Other	82	82	-
	<u>\$ 528,785</u>	<u>\$ 525,383</u>	<u>\$ 3,402</u>
Total City Court	\$1,918,672	\$1,915,205	\$3,467
Legal Department -			
Personnel cost	\$ 208,817	\$ 209,808	\$ 991
Materials and supplies	12,508	11,877	631
Telephone	2,100	1,843	257
Professional services	70,227	70,828	601
Training	2,808	2,881	773
Printing and binding	2,808	805	1,993
Travel and meeting	2,708	178	2,530
Legal fees	622,008	628,897	6,889
Other	3,248	3,812	564
	<u>\$1,521,236</u>	<u>\$1,528,839</u>	<u>\$7,603</u>
Total Legal Department	\$1,521,236	\$1,528,839	\$7,603
Total elected officials	\$3,440,008	\$3,444,044	\$4,036

(continued)

LAFAYETTE CITY-BOULDER CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (BAPF BUDGET) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable/ Unfavorable</u>
Finance Department:			
Director's Office -			
Personnel cost	\$ 89,145	\$ 94,417	\$ 5,272
Training	1,800	881	889
Materials and supplies	2,100	2,488	43
Telephone	3,800	3,389	511
Travel and meetings	1,200	3,104	84
Printing and postage	1,475	3,349	138
Vehicle subsidy leases	6,400	6,389	92
Dues and licenses	1,800	1,888	17
Other	480	388	82
	<u>\$ 117,345</u>	<u>\$ 115,343</u>	<u>\$ 2,002</u>
Budget Management -			
Personnel cost	\$ 145,414	\$ 149,473	\$ 3,744
Training	3,219	3,313	9
Materials and supplies	1,800	1,977	8
Telephone	3,450	3,389	381
Printing and postage	6,975	6,560	52
Maintenance	1,800	943	38
Other	280	288	32
	<u>\$ 163,938</u>	<u>\$ 167,933</u>	<u>\$ 3,995</u>
Office of Controller -			
Personnel cost	\$ 81,314	\$ 85,958	\$ 4,644
Training	1,300	1,937	1,389
Maintenance	704	889	189
Vehicle subsidy leases	1,500	1,458	82
Materials and supplies	823	778	87
Other	713	688	228
	<u>\$ 87,464</u>	<u>\$ 92,710</u>	<u>\$ 5,246</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (BASF BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1991

	Budget	Actual	Variance - Favorable (Underexpenditure)
Finance Department (continued):			
Accounting -			
Personnel cost	\$ 448,700	\$ 566,999	\$ 118,299
Training	7,500	7,535	(35)
Materials and supplies	8,400	7,888	512
Telephone	21,870	22,723	(853)
Maintenance	2,800	2,465	335
Printing and postage	14,800	14,888	(88)
Contractual services	18,000	20,000	(2,000)
Other	2,170	1,826	344
	<u>\$ 546,040</u>	<u>\$ 643,329</u>	<u>\$ 97,289</u>
Revenue Collection -			
Personnel cost	\$ 218,400	\$ 281,718	\$ 63,318
Transportation	12,700	11,888	812
Materials and supplies	27,787	26,958	829
Maintenance	10,300	12,205	(1,905)
Telephone	12,800	10,803	1,997
Printing and postage	81,883	49,328	32,555
Contractual services	120,800	128,400	(7,600)
Publications and recording	29,274	22,886	6,388
Typing	2,200	704	1,496
Other	1,714	1,628	86
	<u>\$ 508,008</u>	<u>\$ 587,326</u>	<u>\$ 79,318</u>
Purchasing and Property Management -			
Personnel cost	\$ 214,800	\$ 222,283	\$ 7,483
Transportation	1,400	1,140	260
Training	4,800	2,875	1,925
Materials and supplies	8,083	4,800	3,283
Telephone	1,900	9,137	(7,237)
Printing and postage	12,800	11,800	1,000
Maintenance	8,700	2,328	6,372
Other	1,200	2,028	(828)
	<u>\$ 283,883</u>	<u>\$ 286,327</u>	<u>\$ 2,444</u>
Total Finance Department	\$ 830,323	\$ 930,156	\$ 99,833

(Cash Basis)

LAFAYETTE CITY-ENRICH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(MAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1997

	Budget	Actual	Variance - Favorable (Unfavorable)
Administrative Services Department:			
Director's Office -			
Personnel cost	\$ 88,878	\$ 88,884	\$ 66
Training	3,085	815	800
Materials and supplies	2,847	2,704	243
Telephone	2,788	1,742	601
Travel and meetings	3,128	2,578	448
Printing and postage	2,888	894	804
Vehicle subsidy leases	7,278	7,278	100
Uninsured losses	53,350	53,318	-
Other	321	148	78
	<u>\$ 171,881</u>	<u>\$ 168,822</u>	<u>\$ 3,059</u>
Information Services -			
Personnel cost	\$ 789,208	\$ 737,821	\$ 51,387
Training	50,800	29,486	24
Materials and supplies	40,908	27,480	2,220
Telephone	84,282	88,718	28,864
Travel and meetings	4,404	8,162	1,218
Printing and postage	18,378	8,288	2,890
Professional services	150,888	228,200	18,821
Maintenance	88,888	78,142	7,208
Publications and recording	3,728	3,478	1,004
Other	1,522	2,082	438
	<u>\$ 1,182,882</u>	<u>\$ 1,072,188</u>	<u>\$ 110,694</u>
Plant Resources -			
Personnel cost	\$ 281,488	\$ 281,248	\$ 240
Materials and supplies	5,778	5,168	50
Telephone	4,478	4,228	128
Printing and postage	4,008	3,248	741
Training	3,048	3,858	1
Search and advertising	1,158	1,158	-
Transportation	808	808	80
Other	1,018	874	144
	<u>\$ 298,688</u>	<u>\$ 298,172</u>	<u>\$ 516</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - SECURITY
 (BASIC BUDGET AND ACTUAL) (CONTINUED)
 YEAR ENDED OCTOBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Administrative Services Department			
(Continued):			
Risk Management -			
Administration fees	\$ 313,338	\$ 378,377	\$ 65,039
Communications -			
PERSONNEL COST	\$ 181,223	\$ 147,861	\$ 33,362
Transportation	4,000	3,660	340
Materials and supplies	7,815	7,887	72
Telephone	4,000	3,880	120
Printing and postage	3,048	845	2,203
Contractual services	1,811	1,809	2
Maintenance	3,194	3,543	349
Training	3,749	3,763	14
Other	1,178	1,178	-
	<u>\$ 179,168</u>	<u>\$ 167,878</u>	<u>\$ 11,290</u>
Total Administrative Services Department	<u>\$ 1,367,156</u>	<u>\$ 1,141,845</u>	<u>\$ 225,311</u>
General Accounts:			
Reversal appropriations	\$ 348,814	\$ 278,541	\$ 70,273
Replication costs	128,890	124,971	3,919
Professional services	124,000	88,878	35,122
Accrued sick leave	428,880	437,743	(8,863)
Insurance and bonds	880,849	887,138	(6,289)
Uninsured losses	18,887	18,887	-
Training	104,000	189,770	(85,770)
Electric expense	34,300	35,863	(1,563)
Dues and licenses	21,890	19,330	2,560
Other	28,108	8,880	19,228
	<u>\$ 1,718,882</u>	<u>\$ 1,881,412</u>	<u>\$ (162,530)</u>

(Continued)

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
BASF BASIS AND ACTUAL CONTINUED
Year Ended October 31, 1971

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (unfavorable)</u>
Police Department:			
Administration -			
Personnel cost	\$ 428,200	\$ 400,240	\$ 28,270
Materials and supplies	7,478	7,273	207
Municipal dues	8,375	7,875	400
Jailer services	100,000	100,000	-
Uninsured losses	408,200	408,200	-
Reversional appropriations	496	184	361
Contractual services	7,600	7,460	100
Uniforms	43,200	32,000	10,200
Other	2,400	2,562	(162)
	<u>\$ 1,066,870</u>	<u>\$ 1,016,200</u>	<u>\$ 29,214</u>
Operations -			
Personnel cost	\$ 4,202,840	\$ 4,747,000	\$ 544,160
Uniforms	78,801	80,351	15,000
Materials and supplies	41,874	33,383	8,200
	<u>\$ 4,323,515</u>	<u>\$ 4,860,734</u>	<u>\$ 537,019</u>
Services -			
Personnel cost	\$ 1,780,430	\$ 1,764,743	\$ 15,687
Uniforms	28,800	35,550	3,040
Training	88,876	80,271	8,605
Transportation	750,800	788,831	38,031
Materials and supplies	380,827	38,385	32,400
Telephone and utilities	88,300	87,707	5,000
Postage and printing	24,980	21,807	3,743
Maintenance	22,204	27,860	4,900
Professional services	8,800	8,818	332
Reversional appropriations	78,188	78,288	-
Other	4,200	5,220	2,400
	<u>\$ 3,810,387</u>	<u>\$ 3,821,326</u>	<u>\$ 2,400</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAILS OF DEPARTMENTAL EXPENDITURES - BUDGET
VS. ACTUAL (CONTINUED)
YEAR ENDED OCTOBER 31, 1997

	Budget	Actual	Variance - Favorable (Unfavorable)
Police Department (continued):			
Criminal Investigations -			
PERSONNEL COST	\$ 1,878,888	\$ 1,812,827	\$ 66,061
Uniforms	32,800	31,395	1,405
Materials and supplies	49,250	34,481	14,769
Undercover investigation	40,000	28,800	11,200
Copies's fees	74,847	82,348	(7,501)
Professional services	9,000	4,495	4,505
Vehicle subsidy leases	31,000	28,784	2,216
Other	8,000	-	8,000
	<u>\$ 1,808,885</u>	<u>\$ 1,784,551</u>	<u>\$ 24,334</u>
Total Police Department	\$18,842,188	\$18,468,812	\$ 373,376
Fire Department:			
Administrative -			
PERSONNEL COST	\$ 128,780	\$ 134,018	\$ (5,238)
Materials and supplies	8,000	8,921	(821)
Travel and meetings	8,000	8,427	(427)
Printing and postage	800	488	312
Vehicle subsidy leases	7,800	8,141	(341)
Outsourced leases	71,000	71,000	-
Other	800	807	(7)
	<u>\$ 229,880</u>	<u>\$ 237,892</u>	<u>\$ (8,012)</u>
Emergency operations -			
PERSONNEL COST	\$ 5,388,144	\$ 5,346,761	\$ 41,383
Transportation	188,400	173,898	14,502
Uniforms	88,000	87,900	100
Materials and supplies	43,000	38,118	4,882
Maintenance	37,000	29,800	7,200
Utilities	87,000	74,288	12,712
Professional services	18,965	18,448	517
Training	2,000	2,000	-
Other	1,800	2,048	(248)
	<u>\$ 5,885,361</u>	<u>\$ 5,748,758</u>	<u>\$ 136,603</u>

(Continued)

LAFAYETTE CITY-CRISIS CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(BASP BASIS) AND ACTUAL (CONTINUED)
Year ended October 31, 1997

	Budget	Actual	Variance - Favorable (unfavorable)
Fire Department (continued):			
Technical operations -			
Personnel cost	\$ 828,800	\$ 803,448	\$ 25,352
Training	25,000	25,288	(288)
Transportation	21,000	22,472	(1,472)
Materials and supplies	21,000	8,800	12,200
Maintenance	8,000	8,521	(521)
Telephone	20,000	22,000	(2,000)
Printing and postage	3,000	2,887	113
Tourist/customer relations	5,000	5,255	(255)
Other	1,200	828	372
	<u>\$ 928,000</u>	<u>\$ 928,811</u>	<u>\$ (811)</u>
Total Fire Department	\$ 928,000	\$ 928,811	\$ (811)
Public Works:			
Director's Office -			
Personnel cost	\$ 22,248	\$ 22,428	\$ (180)
Vehicle subsidy leases	1,000	4,200	(3,200)
Materials and supplies	1,000	1,400	(400)
Telephone and utilities	28,000	27,000	1,000
Travel and meetings	2,000	2,400	(400)
Municipal dues	2,200	2,700	(500)
Printing and postage	3,000	3,281	(281)
Training	3,000	228	2,772
Unassigned funds	222,287	222,287	-
Other	800	222	578
	<u>\$ 282,733</u>	<u>\$ 282,282</u>	<u>\$ 451</u>
Drainage -			
Personnel cost	\$ 1,070,043	\$ 988,828	\$ 81,215
Salaries	5,000	4,451	549
Transportation	200,072	242,078	(42,006)
Materials and supplies	28,013	28,822	(809)
Maintenance	27,000	26,217	783
contractual services	68,000	68,810	(810)
Training	2,000	2,273	(273)
Telephone and utilities	5,000	5,248	(248)
Equipment rental	28,000	27,000	1,000
Other	800	578	222
	<u>\$ 1,328,128</u>	<u>\$ 1,328,262</u>	<u>\$ 134</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
 (PLAN BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1987

	Budget	Actual	Variance - Favorable
Public Works (continued):			
STREETS -			
Personnel cost	\$ 484,500	\$ 478,500	\$ 6,000
Uniforms	4,300	4,000	300
Transportation	384,500	378,500	(6,000)
Materials and supplies	59,500	48,200	11,300
Maintenance	24,571	22,804	1,767
Contractual services	82,400	75,700	6,700
Travel and meetings	4,100	200	3,900
Training	8,000	7,200	800
Telephone	18,000	18,000	-
Miscellaneous	2,500	2,500	-
Other	2,500	2,500	-
	<u>\$ 1,412,171</u>	<u>\$ 1,387,004</u>	<u>\$ 25,167</u>
Traffic Engineering -			
Personnel cost	\$ 440,000	\$ 438,000	\$ 2,000
Training	24,000	22,000	2,000
Transportation	38,000	35,000	3,000
Materials and supplies	20,000	18,000	2,000
Telephone and utilities	17,000	16,000	1,000
Printing and postage	3,700	3,200	500
Uniforms	4,000	4,000	-
Maintenance	8,000	8,000	-
Contractual services	8,700	4,500	4,200
Other	2,000	2,000	-
	<u>\$ 567,400</u>	<u>\$ 560,700</u>	<u>\$ 6,700</u>
Facility Maintenance -			
Personnel cost	\$ 270,000	\$ 270,000	\$ -
Materials and supplies	80,000	80,000	-
Telephone and utilities	28,000	28,000	-
Maintenance	74,000	72,000	2,000
Transportation	10,000	9,000	1,000
Contractual services	43,700	41,000	2,700
Uniforms	1,000	1,000	-
Other	1,300	1,300	-
	<u>\$ 448,000</u>	<u>\$ 442,300</u>	<u>\$ 5,700</u>

(Continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTEDETAIL OF DEPARTMENTAL EXPENDITURES - BUREAU
(GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Disadvantage)</u>
Public Works (continued):			
Operations -			
Personnel cost	\$ 127,781	\$ 178,788	\$ 50,947
Transportation	8,880	8,785	97
Materials and supplies	5,255	4,978	288
Travel and meetings	1,200	348	858
Telephone	11,800	11,827	(27)
Printing and postage	4,504	3,188	1,322
Maintenance	10,873	8,387	2,488
Contractual services	37,208	43,234	(6,026)
Uniforms	1,908	897	1,011
Training	1,008	498	510
Awards	3,117	1,881	1,236
Other	3,438	751	2,687
	<u>\$ 228,145</u>	<u>\$ 327,811</u>	<u>\$ 99,666</u>
Engineering -			
Personnel cost	\$ 112,385	\$ 208,098	\$ 95,713
Uniforms	880	841	39
Transportation	18,880	13,282	5,598
Materials and supplies	3,795	3,785	10
Telephone and utilities	8,880	2,237	6,643
Printing and postage	880	424	456
Maintenance	1,500	1,250	250
Contractual services	1,200	1,200	-
Training	880	813	67
Other	1,108	311	797
	<u>\$ 187,018</u>	<u>\$ 329,824</u>	<u>\$ 142,806</u>
Total Public Works Department	\$ 4,115,274	\$ 6,607,635	\$ 2,492,361
Community Development Department			
Administration -			
Personnel cost	\$ 128,348	\$ 130,332	\$ (1,984)
Materials and supplies	1,380	3,321	1,941
Telephone	3,488	3,488	-
Vehicle subsidy leases	7,000	8,444	1,444
Contractual services	12,880	12,880	-
Reimbursed appropriations	388,280	388,280	-
Unrecovered losses	87,884	87,884	-
Other	1,880	1,452	428
	<u>\$ 613,680</u>	<u>\$ 613,680</u>	<u>\$ -</u>

(Cont'd)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF DEPARTMENTAL EXPENDITURES - BUDGET
(GRAP BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1977

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Community Development Department			
(continued)			
Housing -			
Contractual services	\$ 3,300	\$ 3,300	\$ -
other	3,828	3,828	3,828
	<u>\$ 7,128</u>	<u>\$ 7,128</u>	<u>\$ 3,828</u>
Senior Center -			
Personnel costs	\$ 134,818	\$ 138,838	\$ 40,020
Transportation	3,288	3,208	(80)
Materials and supplies	18,798	15,748	3,050
Telephones and utilities	12,480	12,980	(100)
Printing and postage	7,880	6,538	1,342
Maintenance	4,000	3,760	240
Contractual services	7,870	7,780	90
Tourist/customer relations	8,000	8,000	0
other	1,350	824	526
	<u>\$ 188,884</u>	<u>\$ 178,482</u>	<u>\$ 10,402</u>
Government and Business			
Relations Planning -			
Personnel costs	\$ 27,388	\$ 28,824	\$ 1,436
transportation	500	487	13
Materials and supplies	500	480	20
training	500	500	0
other	828	328	500
	<u>\$ 35,716</u>	<u>\$ 36,623</u>	<u>\$ 907</u>
Total Community Development Department	<u>\$ 112,844</u>	<u>\$ 178,828</u>	<u>\$ 65,980</u>

(Continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - CITY OF LAFAYETTE

DETAIL OF OPERATIONAL EXPENDITURES - BUDGET
(GAP BASIS) AND ACTUAL (CONTINUED)
Year ended October 31, 1997

	Budget	Actual	Variance - Favorably Dispositional
Planning and Development Management:			
Personnel cost	\$ 843,008	\$ 100,000	\$ 743,008
Transportation	6,147	3,844	2,303
Materials and supplies	18,078	16,800	1,278
Telephone	28,000	28,000	000
Postage and printing	18,780	14,000	4,780
Travel and meetings	7,400	8,428	(1,028)
Uninsured losses	3,244	3,000	244
Vehicle subsidy leases	7,000	8,000	(1,000)
Contractual services	26,000	23,801	2,199
Publication and recording	18,500	18,800	(300)
Utilities	3,000	1,810	1,190
Awards	2,000	4,800	(2,800)
Training	3,000	3,070	(70)
Debt and licenses	3,500	1,073	2,427
Maintenance	4,800	3,007	1,793
Other	3,333	3,333	000
Total Planning and Development Management	\$ 1,100,360	\$ 408,360	\$ 692,000
Civil Services:			
Personnel cost	\$ 277,960	\$ 320,000	\$ (42,040)
Materials and supplies	3,742	3,333	409
Telephone	3,800	3,810	(10)
Travel and meetings	3,075	3,810	(735)
Printing and postage	4,000	3,844	1,156
Publications and recording	8,000	7,100	900
Contractual services	50,000	3,000	47,000
Legal fees	21,200	18,000	3,200
Training	1,000	2,400	(1,400)
Vehicle subsidy leases	2,000	2,100	(100)
Uninsured losses	4,200	4,200	000
Other	3,600	3,300	300
Total Civil Service	\$ 400,000	\$ 400,000	\$ 000
Total expenditures	\$ 1,500,360	\$ 808,360	\$ 692,000

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - LAFAYETTE PARISH

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (BASED BUDGET) AND ACTUAL
Year Ended October 31, 1997
with comparative Actual Amounts for Year Ended October 31, 1996

	Budget
REVENUES:	
Taxes	\$ 4,868,700
Licenses and permits	180,800
Intergovernmental	909,940
Charges for services	161,100
Fines and forfeits	55,800
Interest	100,000
Miscellaneous	<u>114,800</u>
Total revenues	<u>\$ 5,825,810</u>
Expenditures:	
Current -	
General government	\$ 2,217,894
Public safety	821,418
Health and welfare	84,743
Culture and recreation	495,843
Conservation of natural resources	65,918
Economic development and assistance	18,478
Economic opportunity	67,800
Capital projects	<u>121,818</u>
Total expenditures	<u>\$ 3,828,308</u>
Excess of revenues over expenditures	<u>\$ 1,997,502</u>
Other financing sources (uses):	
Proceeds from sale of property	\$ -
Transfers to other funds	18,711,748
Transfers to component units	<u>(182,822)</u>
Total other financing sources (uses)	<u>\$ 18,528,926</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 19,526,410</u>
Fund balance, beginning	2,511,814
Initial equity transfers in	<u>128,812</u>
Fund balance, ending	<u>\$ 2,640,626</u>

See Notes to Financial Statements.

1987		
Actual	Variance - Favorable (Unfavorable)	1986 Actual
\$ 6,644,978	\$ 697,471	\$ 4,916,978
218,858	38,893	214,728
847,878	38,431	829,700
304,658	(24,443)	327,293
32,500	(24,499)	17,877
438,808	83,208	388,834
<u>216,267</u>	<u>1,567</u>	<u>222,321</u>
<u>\$ 7,811,146</u>	<u>\$ 789,604</u>	<u>\$ 5,338,324</u>
\$ 2,481,384	\$ 128,882	\$ 2,820,428
528,381	25,288	447,182
82,470	(2,873)	84,127
428,028	88,814	408,420
48,342	5,888	39,128
18,476	"	18,476
47,089	"	47,089
<u>113,788</u>	<u>(188)</u>	<u>48,182</u>
<u>\$ 3,204,651</u>	<u>\$ 308,244</u>	<u>\$ 4,208,381</u>
\$ 4,508,378	\$1,088,838	\$ 3,208,812
\$ 9,400	\$ 9,400	\$ 894
(2,789,218)	1,828,518	(1,890,178)
<u>(1,829,778)</u>	<u>(690,122)</u>	<u>(801,172)</u>
<u>\$12,822,507</u>	<u>\$1,844,728</u>	<u>\$11,820,382</u>
\$ 782,880	\$2,821,720	\$ 488,453
7,485,789	5,173,888	7,129,887
<u>128,829</u>	<u>(2,352)</u>	<u>22,122</u>
<u>\$ 8,328,420</u>	<u>\$2,821,186</u>	<u>\$ 7,682,182</u>

LAKEVILLE CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVILLE, LOUISIANA
GENERAL FUND - LAKEVILLE PARISH

STATEMENT OF REVENUES -
BUDGET (BASED BUDGET) AND ACTUAL
Year Ended October 31, 1997

	Budget	Actual	Variance - Reversible (Unfavorable)
Taxes -			
Ad valorem	\$ 762,800	\$ 762,800	\$ 00,000
Sales and use tax	2,820,000	4,286,244	826,244
2% fire insurance rebate	288,788	288,788	-
Franchise fees	57,800	68,481	9,681
	<u>\$ 2,929,388</u>	<u>\$ 3,406,313</u>	<u>\$ 476,925</u>
Licenses and permits -			
Occupational licenses	\$ 280,000	\$ 228,825	\$ 51,175
Intergovernmental -			
Federal grant revenue	\$ 37,844	\$ 36,357	\$ 1,487
State revenue sharing	111,793	111,793	-
State shared revenues -			
Horse race track fees	3,000	5,788	2,788
Insurance tax	800,000	800,270	270
Video poker tax	48,000	53,818	5,818
Beer tax	23,000	29,833	6,833
Other	3,000	4,814	1,814
Contribution from local governments	<u>188,400</u>	<u>228,282</u>	<u>39,882</u>
	<u>\$ 305,248</u>	<u>\$ 347,333</u>	<u>\$ 42,085</u>
Charges for services -			
Sale of maps and publications	\$ 200	\$ -	\$ 200
Vending machine commissions	25	-	25
Police witness fees	48,000	48,273	273
Administrative fees	<u>209,825</u>	<u>206,288</u>	<u>3,537</u>
	<u>\$ 267,100</u>	<u>\$ 264,623</u>	<u>\$ 2,477</u>
Fees and forfeits	\$ 55,000	\$ 28,381	\$ 26,619
Interest	\$ 288,200	\$ 418,888	\$ 130,688
Miscellaneous -			
Rents and royalties	\$ 282,300	\$ 32,328	\$ 250,000
Other	<u>12,200</u>	<u>22,262</u>	<u>10,062</u>
	<u>\$ 294,500</u>	<u>\$ 54,590</u>	<u>\$ 239,910</u>
Total revenues	<u>\$ 3,929,388</u>	<u>\$ 7,031,350</u>	<u>\$ 3,101,962</u>

See Notes to Financial Statements.

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LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - LAFAYETTE PARISH

STATEMENT OF DEPARTMENTAL EXPENDITURES BY FUNCTION
 Year Ended October 31, 1997

	General Governmental	Public Service	Health and Welfare
External Agencies	\$ -	\$ 5,000	\$ -
Other	384,764	88,887	14,169
District Courts	888,704	-	-
District Attorney	450,815	-	-
Justices of the Peace and Constables	89,288	-	-
Registrar of Voters	84,854	-	-
Lotteries	180,043	-	-
Parish Assessor	1,483	-	-
Federal Programs Administration	19,578	-	-
Sheriff	-	33,188	-
Fire Protection	-	411,258	-
Food Stamp Office	-	-	88,818
Recreation and Parks Administration	-	-	-
County Agent	-	-	-
Commissioners	5,778	-	-
Capital Improvements Projects	-	-	-
Legislative Compliance	4,189	-	-
Code Enforcement	18,949	-	-
Family Court	187,830	-	-
	<u>\$ 2,381,244</u>	<u>\$ 528,288</u>	<u>\$ 82,870</u>

See Notes to Financial Statements.

Culture and Recreation	Conservation of Natural Resources	Economic Development and Assistance	Economic Opportunity	Capital Outlay	Totals
\$ 126,884	\$ -	\$ -	\$ 47,000	\$ -	\$ 247,084
-	-	15,876	-	43,000	495,543
-	-	-	-	-	648,718
-	-	-	-	-	808,828
-	-	-	-	-	88,388
-	-	-	-	-	88,888
-	-	-	-	-	183,841
-	-	-	-	-	2,853
-	-	-	-	-	28,872
-	-	-	-	-	31,588
-	-	-	-	-	411,331
-	-	-	-	-	88,818
183,844	-	-	-	71,481	335,548
-	88,343	-	-	-	68,342
-	-	-	-	-	8,778
-	-	-	-	27,387	17,187
-	-	-	-	-	4,188
-	-	-	-	-	28,888
-	-	-	-	-	187,332
<u>\$ 426,884</u>	<u>\$ 88,343</u>	<u>\$ 15,876</u>	<u>\$ 47,000</u>	<u>\$ 71,481</u>	<u>\$ 2,388,811</u>

LAFAYETTE CITY-PRAIRIE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - LAFAYETTE PRAIRIE

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (ORAP BASIS) AND ACTUAL
Year ended October 31, 1987

	Budget	Actual	Variance - Favorable (Unfavorable)
Estimated Appointments:			
Public safety -			
Teen court	\$ 5,000	\$ 5,000	\$ -
Culture and recreation -			
Vermilionville	42,000	41,000	-
Acadiana District Livestock Show	10,000	10,000	-
SLMCC	20,000	20,000	-
Boy Scouts of America	3,000	3,000	-
Congressional Academic Decade 12 '88	20,000	20,000	-
Girl Scouts of America	5,000	5,000	-
Economic opportunity -			
Lafayette Parish Council on Aging	20,000	20,000	-
Children's Studies	5,000	5,000	-
SMILE	10,000	10,000	-
Faith House	10,000	10,000	-
Big Brothers/Big Sisters	2,000	2,000	-
	<u>\$ 147,000</u>	<u>\$ 147,000</u>	<u>\$.00</u>
Other:			
Carroll -			
General government -			
Personnel costs	\$ 83,000	\$ 108,001	\$ (25,001)
Supplies and subscriptions	12,400	12,430	30
Contractual services	8,410	8,400	10
Publication and reproduction	20,000	20,007	(7)
Printing and binding	4,000	3,000	1,000
Telephones and utilities	000	341	(341)
Charges for collection	100,000	98,000	14,000
Internal appropriations:			
Airport Commission	100,010	100,010	-
University of Northwestern			
Louisiana	10,000	10,000	-
Other	10,000	11,000	1,000
Public safety -			
National Guard	4,000	4,000	-
Railway House	2,000	250	1,750
Civil Defense	40,000	41,010	1,010
Health and welfare -			
Parish Service Officer	14,100	14,100	-
Economic development and assistance -			
EEDC - Economic Development	14,070	14,070	-
Capital projects	<u>61,000</u>	<u>62,000</u>	<u>(1,000)</u>
	<u>\$ 480,540</u>	<u>\$ 488,247</u>	<u>\$ (7,707)</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - LAFAYETTE PARISH

DETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (BASIC BASIS) AND ACTUAL (COMMITTED)
YEAR ENDED OCTOBER 31, 1987

	Budget	Actual	Variance - Favorable (Unfavorable)
District Courts:			
General government -			
Personnel costs	\$ 427,150	\$ 428,170	\$ (1,020)
Contractual services	201,288	188,381	8,907
Repairs and maintenance	800	820	20
Printing and publication	6,000	5,990	10
Equipment purchases	<u>18,800</u>	<u>8,888</u>	<u>27,912</u>
	<u>\$ 673,038</u>	<u>\$ 631,249</u>	<u>\$ 41,789</u>
District Attorney:			
General government -			
Personnel costs	\$ 828,875	\$ 843,982	\$ (15,107)
Travel	3,800	-	3,800
Vehicle subsidy leases	7,800	8,823	(1,023)
Equipment purchases	<u>824</u>	<u>-</u>	<u>824</u>
	<u>\$ 840,299</u>	<u>\$ 852,805</u>	<u>\$ (12,506)</u>
Justices of the Peace and Constables:			
General government -			
Personnel costs	\$ 81,217	\$ 87,889	\$ (6,672)
Training	<u>3,800</u>	<u>3,281</u>	<u>519</u>
	<u>\$ 85,017</u>	<u>\$ 91,170</u>	<u>\$ (6,153)</u>
Registrar of Voters:			
General government -			
Personnel costs	\$ 80,764	\$ 77,267	\$ 3,497
Telephone	3,000	1,884	1,116
Vehicle subsidy leases	5,440	5,824	(384)
Supplies and materials	2,000	1,918	82
Training	2,376	2,081	295
Other	<u>22,900</u>	<u>432</u>	<u>22,468</u>
	<u>\$ 117,780</u>	<u>\$ 89,396</u>	<u>\$ 28,384</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - LAFAYETTE PARISH

DETAIL OF BUDGETARIAL EXPENDITURES -
 BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1977

	Budget	Actual	Variance - Favorable (Unfavorable)
Accounting:			
General government -			
Personnel costs	\$ 182,083	\$ 189,189	\$ 7,106
Equipment purchases	8,800	8,190	610
Printing and postage	7,508	5,814	1,694
Repairs and maintenance	108	77	31
Telephone and utilities	4,000	1,762	2,238
Supplies and materials	7,139	5,612	1,527
Other	1,382	1,628	246
	<u>\$ 208,720</u>	<u>\$ 208,243</u>	<u>\$ 477</u>
Parish Assessor:			
General government -			
Repairs and maintenance	\$ 2,582	\$ 2,453	\$ 129
Federal Programs Administration:			
General government -			
Personnel costs	\$ 28,479	\$ 15,771	\$ 12,708
Fees and subscriptions	1,280	890	390
Repairs and maintenance	850	488	362
Training	1,800	1,579	221
Supplies and materials	850	494	356
Telephone and utilities	300	210	90
Other	258	350	92
	<u>\$ 31,517</u>	<u>\$ 28,232</u>	<u>\$ 3,285</u>
Shawitt:			
Public safety -			
Contractual services	\$ 28,248	\$ 21,488	\$ 6,760

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 GENERAL FUND - LAFAYETTE PARISH

DETAIL OF DEPARTMENTAL EXPENDITURES -
 BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (unfavorable)</u>
Fire protection:			
Public safety -			
In fire department debate:			
Milton	\$ 11,000	\$ 11,000	\$ -
Julice	12,000	12,000	-
Carmelo	20,000	20,000	-
Damon	6,143	4,100	2,043
Scott	27,100	27,000	-
Bryantard	12,000	11,000	-
Youngville	14,100	14,000	-
External appropriations:			
Milton	20,000	20,000	-
Julice	27,000	20,000	7,000
Carmelo	20,000	20,000	-
Damon	20,000	20,000	-
Scott	27,000	27,000	-
Bryantard	20,000	20,000	-
Youngville	20,000	20,000	-
Tour rental	0,000	0,000	-
Fire truck maintenance	100,000	100,000	-
Fire rating study	10,000	10,000	-
	<u>\$ 431,200</u>	<u>\$ 420,000</u>	<u>\$ 11,200</u>
Food Stamp Office:			
Health and welfare -			
Personal costs	\$ 40,100	\$ 40,000	\$ 100
Postage	2,100	000	070
Office expenses	000	510	070
Telephone and utilities	1,700	1,000	070
Supplies and materials	2,000	000	000
Other	0,000	0,000	-
	<u>\$ 46,900</u>	<u>\$ 41,510</u>	<u>\$ 5,390</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL FUND - LAFAYETTE PARISHDETAIL OF DEPARTMENTAL EXPENDITURES -
BUDGET (HEAD BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED OCTOBER 31, 1997

	Budget	Actual	Variance - Favorable (Unfavorable)
Recreation and Parks Administration:			
Current -			
Culture and recreation -			
PERSONNEL COSTS	\$ 274,843	\$ 281,733	\$ 6,890
Equipment purchases	8,898	8,813	85
Land purchase	18,000	5,800	12,200
Capital projects	28,268	21,821	6,447
	<u>\$ 329,909</u>	<u>\$ 318,167</u>	<u>\$ 11,742</u>
County Agent:			
Conservation of natural resources -			
Telephone	\$ 12,182	\$ 12,182	\$ -
Repairs and maintenance	488	488	-
Materials and supplies	1,780	3,898	2,118
Equipment purchases	17,580	18,851	1,271
Office expense	1,800	2,383	583
Recurrent appropriations	21,280	20,288	992
Other	250	423	173
	<u>\$ 55,350</u>	<u>\$ 68,283</u>	<u>\$ 12,933</u>
Communications:			
General government -			
Equipment purchases	\$ 24,488	\$ 2,722	\$ 21,766
Capital Improvements Projects:			
Capital projects	\$ 12,442	\$ 17,287	\$ 4,845
Regulatory compliance:			
General government -			
Contractual services	\$ 4,122	\$ 4,122	\$ -
Code Enforcement:			
General government -			
Equipment purchases	\$ 22,820	\$ 22,262	\$ 558
Family Court:			
General government -			
Personnel costs	\$ 212,722	\$ 212,820	\$ 98
Total expenditures	<u>\$ 3,829,222</u>	<u>\$ 3,184,851</u>	<u>\$ 644,371</u>

LAFAVETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAVETTE, LOUISIANA
 GENERAL FUND - LAFAVETTE PARISH

STATEMENT OF OTHER FINANCING SOURCES (FUND) -
 BUDGET (UNAN BARRIS) AND ACTUAL
 Year Ended October 31, 1987

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
other financing sources:			
Proceeds from sale of property	\$ 3,400	\$ 3,400	\$ -
Other uses:			
Transfers to other funds -			
City general fund	\$ 1,791,000	\$ 1,791,000	\$ -
special revenue funds	2,441,000	242,700	1,898,300
Debt service funds	88,700	88,470	230
Capital projects funds	225,000	225,000	-
Municipal funds	186,888	182,388	4,500
Total transfers to other funds	\$ 4,732,588	\$ 2,529,558	\$ 2,203,030
Transfers to component units	900,000	1,000,700	(100,700)
TOTAL Other uses	\$ 5,632,588	\$ 3,530,258	\$ 2,102,330
Total other financing sources (uses)	<u>\$ 10,032,588</u>	<u>\$ 13,859,658</u>	<u>\$ 3,827,070</u>

See Notes to Financial Statements.

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SPECIAL REVENUE FUNDS

FUND - FACILITY OR PROGRAM/PERSONNEL SOURCE

- RECREATION AND SHOPS FUND** - City-owned parks and recreational programs/property tax levy and General Fund appropriations.
- CITY PACE and VIKING COUNTRY GOLF COURSE** - Two City-owned golf courses/user fees.
- RYANER PERFORMANCE ARTS CENTER FUND** - A municipal auditorium and convention center/user fees and General Fund appropriations.
- NATURAL HISTORY MUSEUM AND PLANETARIUM** - A public museum and planetarium/general fund appropriations.
- METROPOLITAN TRANSIT SYSTEM** - A City-owned bus system/user fees, General Fund appropriations and Federal grant.
- PARKING PROGRAM FUND** - A parking garage in downtown Lafayette and parking meters/user fees, fines and General Fund appropriations.
- COMMUNITY DEVELOPMENT FUND** - Community Development Block Grant funds to provide assistance in larger areas/Federal grant.
- EMERGENCY SHELTER GRANT FUND** - A program to provide temporary shelter for the homeless/Federal grant (state administered).
- YOUTH FUND (SCHOOLS GRANT FUND)** - A program to provide awareness, information, training, and assistance to youth (grades 7-12) regarding issues relating to drug/alcohol use/Federal grant (state administered).
- URBAN DEVELOPMENT ACTION GRANT FUND** - A program to provide assistance for housing rehabilitation and to foster economic development of the City's downtown area/interest revenues from notes receivable, Sales Tax capital improvements and General Fund appropriations.
- 1981 SALES TAX TRUST FUND** - Collection of sales and use tax and its subsequent disbursement in accordance with the sales tax dedication/1% sales and use tax.
- 1986 SALES TAX TRUST FUND** - Collection of sales and use tax levied August 1, 1986, and its subsequent disbursement in accordance with the tax dedication/1% sales and use tax.
- FEDERAL NEGOTIATION SALES/FORFEITED DEEDSHEET FUND** - A program to handle money obtained from sales of seized property/proceeds from sales of seized property.
- HOUSING REHABILITATION REVENUE GRANT FUND** - A program to provide assistance for housing rehabilitation, relocation, etc./Federal grant.
- DEPARTMENT OF HEALTH AND HOSPITALS GRANT FUNDS** - A program to provide funds for an outpatient case clinic for substance abuse females and their dependent children/Federal grant (state administered).
- LOCAL REFORMATION BLOCK GRANT FUND** - A program to provide funds to aid in the reduction of crime and improve public safety/Federal grant.
- CRD - HURRICANE DISASTER RELIEF FUND** - A program to provide funds for tree trimming and facility repairs due to damage caused by Hurricane Andrew/Federal grant (state administered).
- DRUG PROJECT GRANT FUND** - A program to provide funds for drug abuse awareness education/state grant.
- CD - FIRST TIME HOMEOWNER FUND** - To account for loans issued to first time homeowners with Community Development Block Grant funds and the subsequent repayment/Community Development appropriations and interest revenues from loans receivable.
- ROAD AND BRIDGE MAINTENANCE FUND** - Maintenance of the parish road system/property tax levy, state funding and General Fund appropriations.

SPECIAL REVENUE FUNDS (CONTINUED)

FUND - FACILITY OR PROGRAM/ISSUING AGENCY

SEWERAGE DRAINAGE MAINTENANCE FUND - Maintenance of the parish drainage system/property tax levy and General Fund appropriations.

ADULT CORRECTIONAL FACILITY MAINTENANCE FUND - Maintenance of the jail facility/property tax levy and General Fund appropriations.

LAZYCATS PARISH PUBLIC LIBRARY - Operations and maintenance of the library/property tax levy.

COURTHOUSE AND JAIL MAINTENANCE FUND - Maintenance of the buildings and grounds of the courthouse, arena, and parking garage/property tax levy.

JUVENILE DETENTION HOME MAINTENANCE FUND - Operations and maintenance of a detention home for juvenile offenders/property tax levy and charges for services provided.

HEALTH UNIT MAINTENANCE FUND - Lafayette Parish's share of the Health Unit's operations as administered by the State of Louisiana, Department of Health and Hospitals/property tax levy.

WAR MEMORIAL BUILDING FUND - Operations and maintenance of the building which houses health and service organizations/rent.

CITY/PARISH FORENSIC FACILITY FUND - Operations of the facility/General Fund appropriations.

SECTION 8 HOUSING FUND - Provide rental assistance to low income persons/Federal grant.
JOB TRAINING PARTNERSHIP ACT FUND - Operations of the job training program/Federal grant (state administered).

CORCORAN'S EXPENSE FUND - Operations of the Corcoran's office/fees and charges for services.

ETPA GRANTS - Provide metropolitan planning services and conduct comprehensive review of transportation infrastructure needs/Federal grants (state administered) and General Fund appropriations.

FTA GRANTS - Study transit services to promote tourism by improving mobility of tourists and accessibility of tourist attractions and provide planning services/Federal grant and General Fund appropriations.

JTRA SCHOOL-TO-WORK GRANT - Provide work skills training to at-risk students/Federal grant (state administered).

SEMI-TRUCK STUDY - Conduct a short range transportation planning study/Federal grant.

METROCODE - Operations of the Acadian Metropolitan Code Authority which ceased to function as an autonomous body and became a subordinate department of the Consolidated Government in June 1994 when consolidation became effective/permits and charges for services provided.

JTRA CORNER GRANT - Establish a one-stop career center/Federal grant (state administered).

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LAFAYETTE CITY-PARKS CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL SPECIAL REVENUE FUNDS

COMPARING BALANCE SHEET
 OCTOBER 31, 1987
 With Comparative Totals For October 31, 1986

ASSETS	Recreation and Parks Fund	City Parks Fund	Vieux Carres Fund	Raymond Performing Arts Center
CASH	\$ 183	\$ -	\$ -	\$ 129,898
Due from consolidated cash account Investments, at cost	-	36,226	79,719	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable on loans	-	-	-	-
Taxes receivable - delinquent	31,981	-	-	-
Allowance for uncollectible taxes inventories, at cost	(21,981)	-	-	-
Accounts receivable	179	-	3,893	28,829
Due from other funds	74,531	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	-	-	-	-
Total assets	\$ 198,814	\$ 36,226	\$ 83,612	\$ 158,727
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to consolidated cash account	\$ -	\$ -	\$ -	\$ -
Accounts payable and contract retainage	20,883	6,779	22,847	21,429
Other payables and accrued liabilities	24,218	6,878	21,489	27,850
Due to other funds	-	16,805	28,440	22,841
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	61,604
Total liabilities	\$ 45,101	\$ 30,462	\$ 52,776	\$ 113,724
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	153	5,764	30,836	45,003
Total fund balances	\$ 153	\$ 5,764	\$ 30,836	\$ 45,003
Total liabilities and fund balances	\$ 45,254	\$ 36,226	\$ 83,612	\$ 158,727

See Notes to Financial Statements.

Historic Biology Museum & Plantarium	Municipal Transfer System Fund	Participating Program	Community Development Block Grant	Emergency Habitat Grant	Drug Free Schools Grant -Title I
\$ 100	\$ -	\$ 189	\$ 100	\$ -	\$ -
-	-	138,821	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	30,190	-	-
-	-	1,000	-	-	-
18,489	903,403	-	-	-	-
-	-	-	-	-	-
<u>18,489</u>	<u>903,403</u>	<u>1,000</u>	<u>30,190</u>	<u>12,580</u>	<u>-</u>
<u>\$ 18,489</u>	<u>\$1,806,806</u>	<u>\$ 102,000</u>	<u>\$ 302,380</u>	<u>\$ 25,160</u>	<u>\$ -</u>
\$ -	\$ 10,320,447	\$ -	\$ 348,497	\$ 7,100	\$ -
1,974	48,740	8,384	84,478	8,488	-
8,818	20,140	8,361	33,372	-	-
-	-	188,861	3,128	-	-
-	-	8,500	-	-	-
<u>10,852</u>	<u>\$1,409,327</u>	<u>\$ 97,246</u>	<u>\$ 469,475</u>	<u>\$ 72,588</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 30,194	\$ -	\$ -
180	20	200	130,500	-	-
<u>\$ 180</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ 160,694</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 22,329</u>	<u>\$1,409,347</u>	<u>\$ 102,436</u>	<u>\$ 463,734</u>	<u>\$ 12,588</u>	<u>\$ -</u>

LAFAYETTE CITY-BORING CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET (CONTINUED)
 October 31, 1997
 WITH COMPARATIVE TOTALS FOR OCTOBER 31, 1996

ASSETS	1996	Urban	1996	1995
	Fiscal	Develop-	Sales	Sales
	Year	ment	Tax	Tax
	Ended	Action	Trust	Trust
	10/31/96	Grant		
Cash	\$ -	\$ -	\$ 198	\$ -
Due from consolidated cash account	-	41	-	-
Investments, at cost	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	488,914	-	-
Accrued interest receivable on loans	-	9,988	-	-
Taxes receivable - delinquent	-	-	-	-
Allowance for uncollectible taxes receivables, at cost	-	-	-	-
Revenues receivable	-	-	-	-
Due from other funds	-	-	282,894	182,528
Due from component units	-	-	-	-
Due from other governmental agencies	3,221	-	1,847,048	1,168,022
Total assets	\$ 3,221	\$ 498,423	\$ 2,037,140	\$ 1,350,550
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to consolidated cash account	\$ 2,824	\$ -	\$ -	\$ -
Amounts payable and contract obligations	-	-	12,828	12,881
Other payables and accrued liabilities	294	-	-	-
Due to other funds	-	-	1,327,281	1,628,888
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	-	-	-
Total liabilities	\$ 3,118	\$ -	\$ 1,340,109	\$ 1,641,769
Fund balances:				
Reserved	\$ -	\$ 491,948	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	-	12,823	-	-
Total fund balances	\$ -	\$ 504,771	\$ -	\$ -
Total liabilities and fund balances	\$ 3,118	\$ 504,771	\$ 1,340,109	\$ 1,641,769

Federal Narcotics Seizure/ Forfeited Proceeds	Housing Rehabil- itation Program Grant	Department of Health & Hospitals Grant Fund - 50/50	Local Government Block Grant	ODJG - Mandatory Relief Fund	PAAC Project Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,481	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
73	28,389	-	591	-	-
-	-	-	61	-	-
-	273,132	-	3,831	17,488	28,148
<u>\$ 1,554</u>	<u>\$ 296,521</u>	<u>\$ -00-</u>	<u>\$ 4,462</u>	<u>\$ 17,488</u>	<u>\$ 28,148</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
688	16,718	-	188	-	-
-	4,818	-	1,818	-	-
-	800	-	-	-	28,148
-	-	-	-	-	-
-	22,336	-	-	-	-
<u>\$ 688</u>	<u>\$ 181,682</u>	<u>\$ -00-</u>	<u>\$ 1,818</u>	<u>\$ 17,488</u>	<u>\$ 28,148</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,181	-	-	-	-	-
<u>\$ 5,181</u>	<u>\$ -00-</u>	<u>\$ -00-</u>	<u>\$ -00-</u>	<u>\$ -00-</u>	<u>\$ -00-</u>
<u>\$ 8,132</u>	<u>\$ 292,483</u>	<u>\$ -00-</u>	<u>\$ 4,300</u>	<u>\$ 17,488</u>	<u>\$ 28,148</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL SPECIAL REVENUE FUNDS

COMPARING BALANCE SHEET (CONTINUED)
 OCTOBER 31, 1987
 With Comparative Totals for October 31, 1986

ASSETS	CD -	ROAD AND	Periodwide
	Fund	Fund	Fund
Cash	\$ -	\$ -	\$ -
Due from consolidated cash account	-	208,088	208,473
Investments, at cost	-	-	-
Accrued interest receivable	-	-	-
Loans receivable	134,000	-	-
Accrued interest receivable on loans	-	-	-
Taxes receivable - delinquent	-	-	-
Allowance for uncollectible taxes	-	-	-
Investments, at cost	-	-	-
Accounts receivable	-	4,178	-
Due from other funds	3,000	10,880	38,400
Due from component units	-	3,487	-
Due from other governmental agencies	-	38,408	37,143
Total assets	\$ 137,000	\$ 351,513	\$ 383,016
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Due to consolidated cash account	\$ 48	\$ -	\$ -
Accounts payable and contract obligations	-	10,075	88,400
Other payables and accrued liabilities	-	84,150	38,025
Due to other funds	-	5,480	-
Due to other governmental agencies	-	-	-
Deferred revenues	-	-	-
Total liabilities	\$ 48	\$ 99,605	\$ 126,825
Fund Balances:			
Reserved	\$ 137,000	\$ 23,708	\$ 18,188
Designated	-	3,267,498	604,101
Unreserved and undesignated	-	1,920,307	1,948,827
Total fund balances	\$ 137,000	\$ 2,111,513	\$ 2,171,116
Total liabilities and fund balances	\$ 137,000	\$ 2,211,118	\$ 2,297,941

Adult Correctional Facility Maintenance Fund	La Fayette Parish Public Library	Courthouse and Jail Maintenance Fund	Juvenile Detention Room Maintenance Fund	Health Center Maintenance Fund	War Memorial Building Fund
\$ -	\$ 100	\$ -	\$ 25	\$ -	\$ 10
-	2,827,080	204,091	882,495	348,087	179,488
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,770	1,000	-	55	-	1,243
148,482	-	8,895	-	-	-
-	-	-	-	-	-
<u>478</u>	<u>10</u>	<u>885</u>	<u>10,178</u>	<u>-</u>	<u>-</u>
<u>\$ 170,718</u>	<u>\$ 1,828,090</u>	<u>\$ 212,986</u>	<u>\$ 892,713</u>	<u>\$ 348,087</u>	<u>\$ 180,631</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170,718	48,388	54,457	8,891	-	18,923
-	43,987	1,288	58,510	-	8,667
-	168,388	190,346	27,294	21,280	128,589
-	-	-	-	-	-
-	<u>28,483</u>	-	-	-	-
<u>\$ 170,718</u>	<u>\$ 248,631</u>	<u>\$ 221,062</u>	<u>\$ 81,831</u>	<u>\$ 21,280</u>	<u>\$ 138,589</u>
\$ 48,938	\$ -	\$ 1,824	\$ -	\$ -	\$ 8,480
85,405	388,288	16,317	458,085	148,988	14,437
11,041,887	818,718	-	128,282	188,178	-
<u>11,175,230</u>	<u>\$ 1,208,936</u>	<u>\$ 18,141</u>	<u>\$ 572,282</u>	<u>\$ 318,292</u>	<u>\$ 14,437</u>
<u>\$ 170,718</u>	<u>\$ 1,828,090</u>	<u>\$ 212,986</u>	<u>\$ 892,713</u>	<u>\$ 348,087</u>	<u>\$ 180,631</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET (CONTINUED)
 October 31, 1997
 WITH COMPARATIVE TOTALS FOR October 31, 1996

ASSETS	City/Parish	Section 8	Job
	Parish Facility Fund	Security Fund	Training Partnership Act. Fund
Cash	\$ -	\$ -	\$ -
Due from consolidated cash account	-	189,968	-
Investments, at cost	-	-	-
Accrued interest receivable	-	-	-
Loans receivable	-	-	-
Accrued interest receivable on loans	-	-	-
Taxes receivable - delinquent	-	-	-
Allowance for uncollectible taxes	-	-	-
Revenues, at cost	-	-	-
Accounts receivable	-	-	-
Due from other funds	12,492	-	3,327
Due from component units	-	-	-
Due from other governmental agencies	-	-	189,548
Total assets	\$ 12,492	\$ 189,968	\$ 192,875
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to consolidated cash account	\$ 2,803	\$ -	\$ 138,300
Accounts payable and contract obligations	6,248	-	47,759
Other payables and accrued liabilities	-	3,288	27,886
Due to other funds	3,600	45,783	-
Due to other governmental agencies	-	88,473	-
Deferred revenues	-	-	-
Total liabilities	\$ 12,651	\$ 137,544	\$ 194,945
Fund balances:			
Reserved	\$ -	\$ 54,493	\$ -
Designated	-	-	-
Unreserved and undesignated	-	-	-
Total fund balances	\$ -	\$ 54,493	\$ -
Total liabilities and fund balances	\$ 12,651	\$ 192,037	\$ 194,945

LAKEVIEW CITY-SERIES CONSOLIDATED GOVERNMENT
 LAFAETTE, LOUISIANA
 ALL SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET (CONTINUED)
 October 31, 1997
 With Comparative Totals for October 31, 1996

ASSETS	JTA		JTFA	
	School- to-Work -GRAC	Parish Traffic -GRAC	MACTO- GRAC	Subway -GRAC
CASH	\$ -	\$ -	\$ 840	\$ -
Due from consolidated cash account	-	-	1,081,303	-
Investments, at cost	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable on notes	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
allowance for uncollectible taxes	-	-	-	-
Inventories, at cost	-	-	-	-
Accounts receivable	-	-	11,737	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Due from other governmental agencies	<u>4,338</u>	<u>14,308</u>	<u>-</u>	<u>11,196</u>
Total assets	\$ 4,338	\$ 14,308	\$ 1,093,876	\$ 11,196
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to consolidated cash account	\$ 8,717	\$ 8,718	\$ -	\$ 11,196
Accounts payable and contract obligations	344	-	2,300	-
Other payables and accrued liabilities	-	748	15,194	-
Due to other funds	657	13,333	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	\$ 9,718	\$ 22,809	\$ 17,494	\$ 11,196
Fund balances:				
Reserved	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-
Unreserved and undesignated	-	-	106,382	-
Total fund balances	\$ -	\$ -	\$ 106,382	\$ -
Total liabilities and fund balances	\$ 9,718	\$ 22,809	\$ 106,382	\$ 11,196

<u>Totals</u>	
<u>October 31,</u> <u>1993</u>	<u>October 31,</u> <u>1994</u>
\$ 241,437	\$ 288,432
8,887,892	8,475,481
-	2,488,888
-	187,744
880,707	541,055
7,008	8,484
31,881	34,858
(31,881)	(34,858)
32,596	32,284
81,082	82,028
1,787,248	275,781
2,829	4,229
<u>8,488,884</u>	<u>4,453,673</u>
<u>114,088,221</u>	<u>811,729,082</u>
\$ 2,345,765	\$ 1,878,932
481,022	744,022
381,884	248,787
4,848,888	4,169,709
88,272	78,848
<u>112,288</u>	<u>217,268</u>
<u>2,858,735</u>	<u>2,729,428</u>
\$ 750,135	\$ 809,148
3,438,031	2,374,242
<u>4,188,166</u>	<u>1,871,206</u>
<u>2,858,442</u>	<u>2,418,814</u>
<u>214,028,241</u>	<u>811,781,800</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 AND SPECIAL REVENUE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 Year Ended October 31, 1997

With Comparative Totals for Year Ended October 31, 1996

	Recreation and Parks Fund	City Park and Golf Course	Waste Collection and Golf Course	Revenue Performing Arts Display
Revenues:				
Taxes	\$ 908,888	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	188,862	374,328	813,143	1,885,179
Fines and forfeits	-	-	-	-
Interest	6,979	1,728	1,978	1,014
Miscellaneous	1,388	828	828	228
Total revenues	\$ 1,106,027	\$ 376,854	\$ 815,849	\$ 1,886,221
Expenditures:				
Current -				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	1,192,008	280,887	488,728	2,048,288
Health and welfare	-	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	\$ 1,192,008	\$ 280,887	\$ 488,728	\$ 2,048,288
Excess (deficiency) of revenues over expenditures	\$ 12,019,419	\$ 14,967	\$ 32,121	\$ 122,933
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	1,978,413	-	-	223,138
Transfers to other funds	-	(14,888)	(38,882)	(76,882)
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balances, beginning	188	-	-	1,088
Prior period adjustments	-	-	-	-
Residual equity transfers net	-	-	-	-
Fund balances, ending	\$ 188	\$ -0-	\$ -0-	\$ 1,088

See Notes to Financial Statements.

Madison History Museum & Convention	Municipal Transfer System Fund	Working Programs	Community Development Block Grant	Emergency Housing Grant	Drug Free Schools Grant 19187
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
21,800	871,897	-	2,122,828	76,881	17,685
4,408	122,848	204,328	-	-	-
-	-	118,728	-	-	-
122	-	9,404	-	-	-
872	472	100	4,881	-	-
<u>\$ 28,320</u>	<u>\$ 995,217</u>	<u>\$ 218,828</u>	<u>\$ 2,127,709</u>	<u>\$ 76,881</u>	<u>\$ 17,685</u>
\$ -	\$ -	\$ -	\$ 459,560	\$ -	\$ -
-	-	-	120,893	-	-
-	2,314,139	-	-	-	-
-	-	247,818	-	-	-
-	-	-	885,213	-	-
-	-	-	183,430	-	-
187,164	-	-	-	-	-
-	-	-	-	78,881	17,685
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 187,164</u>	<u>\$ 2,314,139</u>	<u>\$ 247,818</u>	<u>\$ 2,168,713</u>	<u>\$ 78,881</u>	<u>\$ 17,685</u>
\$ (228,750)	\$(1,848,847)	\$ 180,954	\$ 88,880	\$ -0-	\$ -0-
-	-	-	-	-	-
228,750	1,848,847	-	-	-	-
-	-	180,954	188,880	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
100	20	200	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 100</u>	<u>\$ 20</u>	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)

Year Ended October 31, 1997

With Comparative Totals for Year Ended October 31, 1996

	Drug Fund	Urban Develop- ment	1991 Sales Tax	1995 Sales Tax
	Revolving Grant Fund	Action Fund	Total	Total
	1996	1996	1996	1996
Revenues:				
Taxes	\$ -	\$ -	\$ 20,189,814	\$ 20,780,340
Licenses and permits	-	-	-	-
Intergovernmental	3,283	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	-	23,881	37,484	31,793
Miscellaneous	-	-	-	-
Total revenues	\$ 3,283	\$ 23,881	\$ 20,227,298	\$ 20,812,133
Expenditures:				
Current -				
Federal government	\$ -	\$ -	\$ 138,127	\$ 144,488
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	3,883	-	-	-
Economic opportunity	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	\$ 3,883	\$ -	\$ 138,127	\$ 144,488
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 23,881	\$ 20,089,171	\$ 20,667,645
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	-	318,940	313,447
Transfers to other funds	-	-	(23,518,000)	(20,979,074)
Transfers from component units	-	-	-	-
Transfers to component units	-	128,123	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ 128,123	\$ -0-	\$ -0-
Fund balances, beginning	-	918,017	-	-
Prior period adjustments	-	-	-	-
Residual equity transfers out	-	-	-	-
Fund balances, ending	\$ -0-	\$ 1,046,140	\$ -0-	\$ -0-

Federal Market Loss Recovery/ Recovery Program	Recovery Rehabili- tation Program Grant	Department of Health & Hospitals Grant Fund - 1977	Local Recovery Grant	CRS - Harrisburg County Fund	CRS Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
73	488,247	82,387	1,878	17,494	74,188
-	-	-	-	-	-
-	-	-	-	-	-
1,477	-	-	-	-	-
<u>1,550</u>	<u>488,247</u>	<u>82,387</u>	<u>1,878</u>	<u>17,494</u>	<u>74,188</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,800	-	-	4,300	17,494	74,188
-	-	-	-	-	-
-	618,017	-	-	-	-
-	-	-	-	-	-
-	-	82,507	-	-	-
-	-	-	-	-	-
<u>2,800</u>	<u>618,017</u>	<u>82,507</u>	<u>4,300</u>	<u>17,494</u>	<u>74,188</u>
\$ (511)	\$ (84,803)	\$ -	\$ (387)	\$ -	\$ -
-	-	-	-	-	-
-	89,803	-	388	-	-
-	(8,804)	-	62	-	-
-	-	-	-	-	-
<u>(511)</u>	<u>(84,803)</u>	<u>-</u>	<u>(387)</u>	<u>-</u>	<u>-</u>
\$ (511)	\$ -	\$ -	\$ -	\$ -	\$ -
8,884	-	-	-	-	-
-	-	-	-	-	-
<u>8,373</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ (511)	\$ -	\$ -	\$ -	\$ -	\$ -

LAKEVILLE CITY-FINDER CONSOLIDATED GOVERNMENT
 LAKEVILLE, VERMONT
 AND SPECIAL SERVICES FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 Year Ended October 31, 1997

With Comparative Totals For Year Ended October 31, 1996

	CD - Fire/Police Bond Buyer Fund	Road and Bridges Maintenance Fund	Wastewater Treatment Maintenance Fund
Revenues:			
Taxes	\$ -	\$ 1,788,387	\$ 1,318,040
Licenses and permits	-	-	-
Intergovernmental	-	1,248,458	83,323
Charges for services	-	83,428	-
Fines and forfeits	-	-	-
Interest	1,348	56,327	44,824
Miscellaneous	-	88,888	13,823
Total revenues	\$ 1,348	\$ 3,265,410	\$ 2,459,987
Expenditures:			
Current -			
General government	\$ -	\$ 47,843	\$ 45,461
Public safety	-	-	-
Public transportation	-	-	-
Streets and drainage	-	2,381,847	1,461,879
Urban redevelopment and housing	-	-	-
Economic development and assistance	-	-	-
Culture and recreation	-	-	-
Health and welfare	-	-	-
Economic opportunity	-	-	-
Capital projects	-	1,228	48,736
Total expenditures	\$ -	\$ 2,429,620	\$ 1,556,006
Excess (deficiency) of revenues over expenditures	\$ 1,348	\$ 835,790	\$ 903,981
Other financing sources (uses):			
Sale of fixed assets	-	17,024	31,588
Transfers from other funds	73,008	58,813	-
Transfers to other funds	-	(288,879)	-
Transfers from component units	-	-	-
Transfers to component units	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 73,008	\$ 5,027,048	\$ 935,569
Fund balances, beginning	43,488	-	344,173
Prior period adjustment	-	-	-
Residual equity transfers net	-	-	-
Fund balances, ending	\$ 116,496	\$ 5,032,048	\$ 1,279,742

LAFAYETTE CITY-BARRIS CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL SPECIAL FUND BALANCES

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)
 Year Ended October 31, 1997

With Comparative Totals for Year Ended October 31, 1996

	City/Barris Political Facility	SECTION 8 Housing	Job Training Partnership ACT FUND
	Fund	Fund	ACT FUND
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	489,363	1,018,088
Charges for services	78,873	-	-
Fines and forfeits	-	-	-
Interest	-	10,744	-
Miscellaneous	48	828	817
Total revenues	<u>\$ 78,921</u>	<u>\$ 499,935</u>	<u>\$ 1,018,905</u>
Expenditures:			
Current -			
General government	\$ -	\$ -	\$ -
Public safety	154,446	-	-
Public transportation	-	-	-
Streets and drainage	-	-	-
Urban redevelopment and housing	-	700,238	-
Economic development and assistance	-	-	-
Culture and recreation	-	-	-
Health and welfare	-	-	-
Economic opportunity	-	-	1,014,595
Capital projects	-	-	-
Total expenditures	<u>\$ 154,446</u>	<u>\$ 700,238</u>	<u>\$ 1,014,595</u>
Excess (deficiency) of revenues over expenditures	\$ 178,704	\$ -8-	\$ -8-
Other financing sources (uses):			
Sale of fixed assets	-	-	-
Transfers from other funds	78,304	-	-
Transfers to other funds	-	-	-
Transfers from component units	-	-	-
Transfers to component units	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 257,008	\$ -8-	\$ -8-
Fund balances, beginning	-	94,480	-
Fiscal period adjustment	-	-	-
Residual equity transfers out	-	-	-
Fund balances, ending	<u>\$ 257,008</u>	<u>\$ 94,472</u>	<u>\$ -8-</u>

Commodity Expense Fund	F. T. A.		F. T. A.		F. M. A.		F. T. A.		F. M. A.	
	16-00-0010	16-00-0010	16-00-0010	16-00-0010	16-00-0010	16-00-0010	16-00-0010	16-00-0010	16-00-0010	16-00-0010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-
-	100	8,278	148,803	3,000	18,448	-	-	-	-	-
28,895	-	-	-	-	-	-	-	-	-	-
88,158	-	-	-	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-	-	-	-
284	-	-	-	-	-	-	-	-	-	-
<u>\$ 128,838</u>	<u>\$ 100</u>	<u>\$ 8,278</u>	<u>\$ 148,803</u>	<u>\$ 3,000</u>	<u>\$ 18,448</u>	<u>\$ -</u>				
\$ -	\$ 495	\$ 10,548	\$ 145,754	\$ 3,778	\$ 18,448	\$ -	\$ -	\$ -	\$ -	\$ -
178,428	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<u>\$ 178,428</u>	<u>\$ 495</u>	<u>\$ 10,548</u>	<u>\$ 145,754</u>	<u>\$ 3,778</u>	<u>\$ 18,448</u>	<u>\$ -</u>				
\$ (48,788)	\$ (88)	\$ (21,803)	\$ (129,384)	\$ (785)	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-
48,788	88	21,803	129,384	785	8	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKEVIEW CITY-SERIES CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1997
With Comparative Totals for Year Ended October 31, 1996

	JTFA Refund- To-Work -1996-	Serial TUNNELL -1996-	Debt- -1996-	JTFA Subser. -1996-
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	219,899	-
Intergovernmental	7,118	41,505	-	88,187
Charges for services	-	-	81,728	-
Fines and forfeits	-	-	-	-
Interest	-	-	56,899	-
Miscellaneous	-	-	10,587	-
Total revenues	\$ 7,118	\$ 41,505	\$ 359,113	\$ 88,187
Expenditures:				
Current -				
General government	\$ -	\$ 58,198	\$1,043,118	\$ -
Public safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Economic development and assistance	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic opportunity	7,118	-	-	81,169
Capital projects	-	-	-	-
Total expenditures	\$ 7,118	\$ 58,198	\$1,043,118	\$ 81,169
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ (16,693)	\$ -24,995	\$ -6-
Other financing sources (uses):				
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	51,851	-	-
Transfers to other funds	-	-	-	-
Transfers from component units	-	-	-	-
Transfers to component units	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -0-	\$ -0-	\$ 26,856	\$ -6-
Fund balances, beginning	-	-	243,712	-
Prior period adjustment	-	-	-	-
Residual equity transfers net	-	-	-	-
Fund balances, ending	\$ -0-	\$ -0-	\$ 270,568	\$ -6-

<u>Totals</u>	
<u>October 31,</u> <u>1992</u>	<u>October 31,</u> <u>1993</u>
\$ 53,133,138	\$ 48,769,916
939,899	848,573
8,382,340	7,598,448
4,219,741	3,890,138
304,921	281,213
674,127	656,814
<u>638,058</u>	<u>602,001</u>
<u>\$ 67,157,126</u>	<u>\$ 61,136,009</u>
\$ 3,811,888	\$ 3,819,441
3,421,748	3,129,348
2,334,133	2,197,890
4,871,856	4,140,887
2,359,424	2,889,489
881,439	821,880
8,594,432	4,905,489
723,874	689,386
1,888,438	3,188,841
159,382	262,172
<u>\$ 27,449,912</u>	<u>\$ 24,139,123</u>
\$ 48,805,671	\$ 87,794,124
48,754	23,828
3,344,737	4,879,148
548,899,470	181,782,848
82	-
<u>618,182</u>	<u>191,121</u>
\$ 1,104,898	\$ 890,493
4,814,513	3,833,832
-	59,887
<u>1221,802</u>	<u>127,122</u>
<u>\$ 2,428,802</u>	<u>\$ 4,548,511</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
RECREATION AND PARKS FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (PLANS BASIS) AND ACTUAL

Year Ended October 31, 1987

With Comparative Actual Accounts For Year Ended October 31, 1986

	1987		Variance - Favorable Unfavorable
	Budget	Actual	
Revenues:			
Taxes - Ad valorem	\$ 894,738	\$ 814,554	\$ 23,830
Charges for services:			
Rentals	82,800	108,738	18,938
Court fees	28,880	25,438	3,448
Contributions, registrations and admission fees	188,240	243,434	64,194
Interest	-	8,075	8,075
Miscellaneous	2,420	2,426	738
Total revenues	\$ 1,297,078	\$ 1,392,625	\$ 117,482
Expenditures:			
Culture and recreation -			
Personnel cost	\$ 2,042,824	\$ 2,214,718	\$ 168,898
Transportation	177,188	203,704	126,516
Telephone and utilities	348,487	327,177	3,380
Materials and supplies	147,131	143,138	4,003
Maintenance	88,845	93,138	4,303
Contractual services	128,738	124,127	4,611
Officials' and instructors' fees	281,828	27,822	4,299
Printing	4,320	5,995	766
Miscellaneous	52,454	48,729	4,728
Postage	5,908	4,828	162
Health Design	28,704	27,590	1,190
Uninsured losses	47,423	47,423	-
Other insurance premiums	21,808	22,487	521
Total expenditures	\$ 3,227,325	\$ 3,282,818	\$ 29,220
Deficiency of revenues over expenditures	112,021,888	\$ (1,879,422)	\$ 158,454
Other financing sources:			
Transfers from other funds	2,021,868	2,873,422	112,422
Excess (deficiency) of revenues and other sources over expenditures	\$ 2,021,868	\$ 2,873,422	\$ 112,422
Fund balance, beginning		282	
Fund balance, ending		\$ 2,873,422	

See Notes to Financial Statements.

1987 Departmental Budget

Base Actual	Director's Office	Recreation and Parks	Swimming Pools	Tennis Courts	Debris and Recycling
\$ 868,733	\$ -	\$ 818,358	\$ -	\$ -	\$ -
88,797	-	-	-	-	508,718
18,370	-	-	-	25,499	-
249,383	-	-	18,798	4,482	239,223
-	-	4,978	-	-	-
183	-	1,184	-	-	-
\$ 1,218,363	\$ -0-	\$ 824,336	\$ 18,798	\$ 29,981	\$ 747,941
\$ 1,728,833	\$ 148,332	\$ 870,820	\$ 80,834	\$ 57,832	\$ 881,288
134,948	-	281,728	-	-	-
288,983	18,487	181,810	88,818	7,127	125,225
118,708	-	60,195	28,287	1,194	84,874
51,578	334	88,219	5,881	1,809	28,888
114,174	13,838	88,884	2,329	1,798	25,273
89,832	-	59,177	-	-	17,825
4,892	-	2,725	113	-	1,158
26,706	11,849	22,888	884	168	8,320
4,812	18	1,887	125	-	2,487
56,828	27,158	-	-	-	-
25,293	87,832	-	-	-	-
88,289	50,887	-	-	-	-
\$ 2,622,880	\$ 128,336	\$ 1,752,645	\$ 148,662	\$ 71,624	\$ 1,213,328
\$13,427,244	\$ 128,890	\$ 188,418	\$ 112,481	\$ 41,880	\$ 194,438
1,617,188	128,890	381,818	121,188	41,880	784,438
-0-	-0-	-0-	-0-	-0-	-0-
188	-	-	-	-	-
188	-	-	-	-	-

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
CITY PARK GOLF COURSE

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1997

With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable/ Unfavorable	1996 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 45,000	\$ 48,000	\$ 3,000	\$ 47,000
Green fees	300,000	178,281	121,719	370,000
Storage and rental fees	107,078	148,388	41,310	540,813
Interest earned	0,000	2,723	2,723	0,000
Miscellaneous	250	523	273	613
Total revenues	\$ 452,328	\$ 377,882	\$ 74,446	\$ 363,793
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 104,400	\$ 100,400	\$ 4,000	\$ 100,000
Supplies and materials	24,000	20,344	3,656	10,000
Utilities and telephone	20,000	20,004	396	24,000
Maintenance	64,100	61,007	3,093	48,000
Contractual services	60,000	55,000	5,000	14,000
Transportation	10,000	9,200	800	0,000
Other insurance premiums	20,000	17,000	3,000	14,000
Uninsured losses	10,000	20,000	10,000	10,000
Miscellaneous	0,000	0,000	0,000	0,000
Total expenditures	\$ 314,500	\$ 300,007	\$ 14,493	\$ 348,000
Excess (deficiency) of revenues over expenditures	\$ (148,948)	\$ 18,000	\$ 166,948	\$ 17,000
Other financing sources (uses):				
Transfers from other funds	48,000	-	48,000	-
Transfers to other funds	-	(16,000)	16,000	(12,000)
Excess of revenues and other sources over expenditures and other uses	\$ 48,000	\$ -0-	\$ 48,000	\$ -0-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ 48,000	\$ -0-	\$ 48,000	\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 WATER CREEK WOLF CREEK

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (PLANNED BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Membership fees	\$ 69,800	\$ 66,354	\$ (3,446)	\$ 67,884
Green fees	167,900	142,330	(25,570)	133,408
Storage and rental fees	198,000	185,808	(12,192)	179,918
Driving range fees	8,500	59,254	50,754	8,928
Interest earned	8,100	2,979	(5,121)	4,483
Miscellaneous	882	882	-	882
Total revenues	\$ 548,582	\$ 467,617	\$ (80,965)	\$ 475,503
Expenditures:				
Culture and recreation -				
Personnel cost	\$ 243,880	\$ 246,513	\$ 2,633	\$ 227,888
Supplies and materials	22,489	18,472	(4,017)	21,533
Utilities and telephone	38,880	38,880	-	38,254
Miscellaneous	78,386	68,388	(10,000)	68,274
Contractual services	79,414	79,388	(26)	68,818
Transportation	8,800	8,814	14	8,488
Uninsured losses	6,257	8,857	2,600	808
Miscellaneous	52,380	8,888	(43,492)	8,718
Total expenditures	\$ 489,686	\$ 485,720	\$ (3,966)	\$ 438,711
Excess of revenues over expenditures	\$ 77,896	\$ (18,103)	\$ (96,000)	\$ 36,792
Other items:				
Transfers to other funds	(77,896)	(18,103)	(59,793)	(78,483)
Excess of revenues over expenditures and other items	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning				
Fund balance, ending				

See Notes to Financial Statements.

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 REVENUES PERFORMING ARTS CENTER FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (ORIG. BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Amounts For Year Ended October 31, 1996

	Commission Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
charges for services -			
Rental and catering fees	\$ 248,432	\$ 259,596	\$ 10,164
Reimbursable expenses	209,000	214,743	12,807
parking fees	88,000	88,107	2,097
Commission sales	17,400	26,463	11,819
Advertising revenues	2,000	2,700	700
Ticket sales	-	-	-
Interest earned	-	41	41
Miscellaneous	110	110	-
Total revenues	\$ 574,932	\$ 592,759	\$ 17,827
Expenditures (salaries and benefits):			
Personnel cost	\$ 388,867	\$ 393,308	\$ 4,441
Cost of sales - concessions	17,400	18,388	988
Materials and supplies	20,273	19,750	400
Telephone and utilities	187,114	132,800	19,000
Reimbursements	18,758	28,310	448
Contractual services	41,389	41,388	150
Transportation	3,200	3,200	17
Event expenses	233,800	188,388	48,412
Advertising	8,975	8,974	1
Other	10,000	9,380	270
Total expenditures	\$ 820,923	\$ 773,828	\$ 48,095
Excess (deficiency) of revenues over expenditures	\$ (246,431)	\$ (181,069)	\$ 11,200
Other financing sources (uses):			
Transfers from other funds	246,431	221,118	121,393
Transfers to other funds	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ -
Fund balance, beginning		508	
Fund balance, ending		\$ 508	

See Notes to Financial Statements.

Resource Fund			Variance - Favorable (Disfavorable)	Totals	
budget	Actual	1997		1998	
\$ -	\$ -	\$ -	\$ 266,894	\$ 221,887	
-	-	-	214,943	165,951	
-	-	-	34,287	60,280	
-	-	-	29,643	24,808	
-	-	-	2,788	500	
1,045,444	1,324,893	(279,449)	1,334,893	840,748	
2,000	1,873	127	2,004	1,940	
<u>128</u>	<u>258</u>	<u>130</u>	<u>258</u>	<u>1,224</u>	
<u>\$1,045,572</u>	<u>\$1,326,151</u>	<u>\$ (280,579)</u>	<u>\$1,337,151</u>	<u>\$1,226,912</u>	
\$ -	\$ -	\$ -	\$ 283,256	\$ 321,754	
-	-	-	18,288	19,821	
-	-	-	24,763	24,838	
-	-	-	212,618	84,117	
-	-	-	18,218	17,859	
1,288,800	1,154,960	133,840	1,280,200	821,208	
-	-	-	3,233	2,382	
-	-	-	289,188	166,126	
-	-	-	8,874	4,439	
<u>13,128</u>	<u>21,424</u>	<u>(8,296)</u>	<u>21,202</u>	<u>20,888</u>	
<u>\$1,288,938</u>	<u>\$1,276,384</u>	<u>\$ (12,554)</u>	<u>\$2,880,289</u>	<u>\$1,480,815</u>	
\$ 68,890	\$ 78,481	\$ (9,591)	\$ 1282,8971	\$ 1281,7171	
-	-	-	223,118	205,713	
<u>188,890</u>	<u>(18,481)</u>	<u>(2,481)</u>	<u>179,8321</u>	<u>186,4381</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	3,885	1,885	
<u>0</u>	<u>3,885</u>	<u>0</u>	<u>3,885</u>	<u>3,885</u>	
<u>\$ -</u>	<u>\$ 3,885</u>	<u>\$ -</u>	<u>\$ 3,885</u>	<u>\$ 3,885</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
MUSEUM HISTORY MUSEUM AND CLAYTON STATION FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (BASED BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Revenues For Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Lafayette Parish School Board	\$ 22,800	\$ 22,800	\$ -	\$ 22,800
Charges for services -				
Admissions and field trips	3,000	4,400	1,400	3,614
Interest on investments	-	122	122	-
Miscellaneous	874	874	0	-
TOTAL REVENUES	\$ 27,674	\$ 28,000	\$ 3,262	\$ 27,414
Expenditures:				
Culture and recreation -				
Personnel costs	\$ 247,000	\$ 247,433	\$ 433	\$ 200,000
Transportation	4,300	4,500	200	3,495
Supplies and materials	8,700	9,433	733	6,300
Telephone and utilities	22,000	21,833	(167)	28,000
Postage	1,400	1,875	475	175
Maintenance	2,100	2,000	(100)	-
Printing and binding	2,200	2,040	(160)	1,200
Contracted services	4,200	3,875	(325)	8,700
Travel and meetings	100	110	10	1,000
Miscellaneous	12,130	12,300	170	7,000
TOTAL EXPENDITURES	\$ 320,230	\$ 315,360	\$ 4,870	\$ 350,000
Deficiency of revenues over expenditures	\$ (342,556)	\$ (307,360)	\$ 35,196	\$ (222,586)
Other financing sources:				
Transfers from other funds	181,614	208,120	26,506	233,719
Excess (deficiency) of revenues and other sources over expenditures	\$ 139,058	\$ (99,240)	\$ 238,298	\$ 11,133
Fund balance, beginning		100		100
Fund balance, ending		100		100

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
SEWERAGE TREATMENT SYSTEM FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Amounts For Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Intragovernmental -				
FTA grants	\$ 578,000	\$ 428,889	\$ (149,111)	\$ 571,488
State transit funds	110,481	140,908	31,387	149,783
Charges for services -				
Bus fares	104,000	110,849	12,210	101,844
Charter service	8,000	8,000	(5,500)	1,800
Miscellaneous	100	412	300	414
Total revenues	<u>\$ 2,248,781</u>	<u>\$ 888,948</u>	<u>\$ (1,359,833)</u>	<u>\$ 2,148,829</u>
Expenditures:				
Public transportation -				
Personnel cost	\$ 716,800	\$ 713,733	\$ (3,067)	\$ 699,480
Transportation	180,800	610,471	429,671	381,800
Materials and supplies	28,800	18,072	(10,728)	13,817
Maintenance and equipment	1,800	942	(858)	578
Telephone and utilities	4,800	5,769	869	4,400
Printing and binding	3,700	3,800	100	3,800
Contractual services	184,800	132,958	(51,842)	200,113
Administrative costs				
Salaries	100,800	100,800	-	99,928
Uninsured losses	100,800	100,800	-	118,188
Miscellaneous	10,000	2,488	(7,512)	9,324
Total expenditures	<u>\$ 2,218,140</u>	<u>\$ 2,218,123</u>	<u>\$ (17,017)</u>	<u>\$ 2,218,820</u>
Deficiency of revenues over expenditures	\$ (1,277,359)	\$ (1,488,847)	\$ (211,488)	\$ (1,069,991)
Other financing sources:				
Transfers from other funds	<u>1,277,359</u>	<u>1,488,847</u>	<u>211,488</u>	<u>1,069,991</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning		<u>10</u>		<u>10</u>
Fund balance, ending		<u>\$ 10</u>		<u>\$ 10</u>

SEE NOTES TO FINANCIAL STATEMENTS.

LAFAYETTE CITY-PARKER CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 PARKING PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (1966-1967) AND ACTUAL
 Year Ended October 31, 1967

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED OCTOBER 31, 1966

	1967		Variance - Favorable (Unfavorable)	1966 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Parking meters	\$ 128,880	\$ 127,000	\$ 17,880	\$ 127,480
Parking garage	32,880	79,388	7,398	79,270
Fines (parking)	141,879	134,728	(4,899)	128,828
Interest earned	2,200	8,488	3,888	4,857
Miscellaneous	280	188	(80)	80
Total revenues	<u>\$ 306,229</u>	<u>\$ 349,884</u>	<u>\$ 47,023</u>	<u>\$ 370,515</u>
Expenditures:				
Streets and drainage -				
Personnel cost	\$ 172,722	\$ 183,890	\$ 9,928	\$ 183,788
Transportation	8,000	8,488	1,981	7,545
Materials and supplies	18,000	15,551	(2,459)	7,128
Telephone and utilities	10,000	20,449	14,449	18,984
Uniforms	2,000	2,814	814	1,975
Postage	2,000	2,823	1,213	2,983
Maintenance	4,425	3,297	(1,288)	3,788
Printing and binding	4,100	2,194	(2,888)	2,875
Contractual services	18,589	24,738	12,590	24,989
Travel and meetings	2,000	27	(1,993)	218
Miscellaneous	2,888	3,123	812	4,458
Total expenditures	<u>\$ 348,221</u>	<u>\$ 347,928</u>	<u>\$ 20,288</u>	<u>\$ 331,218</u>
Excess of revenues over expenditures	\$ 58,008	\$ 101,956	\$ 47,023	\$ 39,297
Other uses:				
Transfers to other funds	<u>158,658</u>	<u>188,250</u>	<u>142,280</u>	<u>188,228</u>
Excess of revenues over expenditures and other uses	<u>\$ 2,350</u>	<u>\$ -</u>	<u>\$ 2,350</u>	<u>\$ -</u>
Fund balance, beginning		280		280
Fund balance, ending		<u>\$ 280</u>		<u>\$ 280</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 COMMUNITY DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (2004 BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1997

	Budgeted for Program Year				
	1994-95	1995-96	1996-97	1997-98	1998-99
REVENUES:					
Intergovernmental -					
Federal grants	\$1,375,388	\$1,127,808	\$1,878,880	\$1,777,080	\$1,734,080
State grant	1,000	-	-	-	-
Miscellaneous	24,918	-	-	-	8,188
Total revenues	<u>\$1,401,306</u>	<u>\$1,127,808</u>	<u>\$1,878,880</u>	<u>\$1,777,080</u>	<u>\$1,742,268</u>
Expenditures:					
Current -					
General government	\$ 148,128	\$ 225,875	\$ 462,650	\$ 343,580	\$ 588,880
Public safety	88,488	88,113	78,973	95,000	183,288
Economic development	424,218	521,153	483,858	382,382	397,824
Urban redevelopment and housing -					
Housing					
rehabilitation	232,802	197,642	197,344	418,310	482,496
Other	108,000	328,288	329,517	644,380	581,360
Capital projects	<u>522,888</u>	<u>284,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$1,492,502</u>	<u>\$1,498,848</u>	<u>\$1,873,822</u>	<u>\$1,773,282</u>	<u>\$1,752,828</u>
Excess of revenues over expenditures	\$ 1,008,804	\$ 368,960	\$ 0	\$ 0	\$ 0
Other uses:					
Transfers to other funds	<u>12,828</u>	<u>124,888</u>	<u>-</u>	<u>-</u>	<u>18,888</u>
Excess of revenues over expenditures and other uses	<u>\$ 995,976</u>	<u>\$ 244,072</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund balance, beginning					
Fund balance, ending					

See Notes to Financial Statements.

	Total Budget	Actual Prior Years	Current Year		Variance - Favorable (Unfavorable)
			Remaining Budget	Actual	
1200.00					
22,532,880	210,812,388	86,850,998	24,881,282	22,212,038	442,829,144
-	3,048	1,944	-	-	-
22,532,880	210,817,436	86,852,942	24,881,282	22,212,038	442,829,144
22,542,880	210,827,484	86,854,886	24,882,284	22,214,038	442,844,232
21,288,078	\$ 3,350,188	21,284,222	22,122,998	\$ 222,288	\$ 1,426,422
122,282	247,418	348,222	122,282	122,282	78,274
212,422	3,227,488	1,426,760	222,722	222,418	217,282
222,282	3,222,288	1,222,222	222,282	222,282	222,282
222,282	1,222,282	1,222,282	222,282	222,282	222,282
-	222,282	222,282	222,282	-	222,282
22,222,282	222,222,282	22,222,282	22,222,282	22,222,282	2,222,282
\$ 12,222	\$ 122,282	\$ 22,282	\$ 22,282	\$ 22,282	\$ 122,282
122,282	122,282	22,282	122,282	122,282	22,282
22,282	22,282	22,282	22,282	22,282	22,282

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
WASTEWATER TREATMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CLOSING FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
(Year Ended October 31, 1997)

	Budget	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
REVENUES:					
Intergovernmental -					
Federal grant -					
Project 170-8130	\$ 24,000	\$20,000	\$ 40,000	\$ 38,800	\$ -
Project 170-190200	28,000	-	28,000	28,000	(20,000)
Total revenues	<u>\$ 52,000</u>	<u>\$20,000</u>	<u>\$ 68,000</u>	<u>\$ 66,800</u>	<u>\$ (12,000)</u>
Expenditures (health and welfare):					
External appropriations -					
Project 170-8130	\$ 24,000	\$20,000	\$ 40,000	\$ 38,800	\$ -
Project 170-190200	28,000	-	28,000	28,000	20,000
Total expenditures	<u>\$ 52,000</u>	<u>\$20,000</u>	<u>\$ 68,000</u>	<u>\$ 66,800</u>	<u>\$ 20,000</u>
Source of revenues over expenditures					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning					
				<u>\$ -</u>	
Fund balance, ending					
				<u>\$ -</u>	

See Notes to Financial Statements.

LAfAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAfAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 HIGH-FREE SCHOOLS GRANT FUND - 04/01

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GRANT BASIS) AND ACTUAL
 Year Ended OCTOBER 31, 1997

	Budget	Actual Prior Years	Remaining Budget	Current YEST Actual	Variance - Favorable (UNFAVORABLE)
REVENUES:					
Intergovernmental -					
Federal grant	\$ 26,000	\$ 1,118	\$ 26,882	\$ 17,888	\$ 18,994
EXPENDITURES:					
Health and welfare -					
Personnel costs	\$ 7,707	\$ 1,000	\$ 5,160	\$ 8,000	\$ 123
Contractual services	16,840	-	20,040	3,000	7,040
Materials	4,800	00	4,427	3,120	1,604
Other	1,714	843	1,162	732	842
Total expenditures	\$ 20,861	\$ 1,843	\$ 21,682	\$ 17,852	\$ 3,009
Excess (deficiency) of revenues over expenditures	\$ 5,139	\$ -725	\$ 5,139	\$ 8,036	\$ 5,139
fund balance, beginning				_____	
fund balance, ending				\$ 5,139	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 DEED FEE SCHOOLS GRANT FUND - 27/28

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GRANT BASIS) AND ACTUAL
 Year Ended OCTOBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable
Revenues:			
Intergovernmental -			
Federal grant	\$ 42,200	\$ 4,200	\$ (38,000)
Expenditures:			
Health and welfare -			
Personnel cost	\$ 3,200	\$ 2,200	\$ 1,000
Professional services	21,200	-	21,200
Supplies and materials	1,200	400	800
Travel	1,800	-	1,800
Other	2,000	800	1,200
Total expenditures	\$ 42,200	\$ 3,200	\$ 39,000
Excess (deficiency) of revenues over expenditures	\$ 0	\$ 1,000	\$ 0
Fund balance, beginning		0	
Fund balance, ending		\$ 1,000	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
URBAN DEVELOPMENT ACTION GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-CAMP BASED) AND ACTUAL
Year Ended October 31, 1997
With Comparative Actual Accounts for the Year Ended October 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>1997</u> Adjustment to Budgetary Basis
REVENUES:			
Interest earned on loans	\$ -	\$ 13,896	\$ (13,896)
Loan repayment	<u>18,120</u>	<u>-</u>	<u>18,120</u>
Total revenues	\$ 18,120	\$ 13,896	\$ (4,224)
Other financing used:			
Transfers to component units	<u>(18,120)</u>	<u>(18,120)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ -</u>	\$ (14,224)	<u>\$ (14,224)</u>
Fund balance, beginning		<u>488,477</u>	
Fund balance, ending		<u>\$ 474,253</u>	

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1994 Actual</u>
\$ -	\$ -	\$ 14,811
<u>14,183</u>	<u>0</u>	<u>14,811</u>
<u>14,183</u>	<u>-628</u>	<u>14,183</u>
<u>14,183</u>	<u>-628</u>	<u>14,183</u>
\$ -	\$ -	\$ 78,882
<u>504,188</u>	<u>0</u>	<u>504,188</u>
<u>504,188</u>	<u>0</u>	<u>504,188</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
1991 SALES TAX TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL
Year Ended October 31, 1997
With Comparative Actual Accounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$22,887,893	\$22,188,814	\$ 699,079	\$21,894,588
Interest earned	<u>51,908</u>	<u>57,884</u>	<u>5,976</u>	<u>51,983</u>
TOTAL REVENUES	\$22,939,801	\$22,246,698	\$ 693,103	\$21,946,571
Expenditures:				
General government - City's share of collec- tion costs	<u>148,368</u>	<u>158,183</u>	<u>9,815</u>	<u>148,368</u>
Excess of revenues over expenditures	\$22,800,433	\$22,088,515	\$ 711,918	\$21,800,203
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	482,800	518,948	36,148	473,400
Transfers to other funds for dedicated purposes - Sales Tax Bond Financing Fund	46,893,424	15,414,583	314,341	47,518,003
General Fund	18,738,144	18,781,786	(44,642)	18,288,000
Sales Tax Capital Improvements Fund	<u>7,452,188</u>	<u>18,321,953</u>	<u>669,765</u>	<u>18,458,354</u>
Excess of revenues and other sources over expenditures and other uses	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance, beginning				
Fund balance, ending		\$ 0		\$ 0

See Notes to Financial Statements.

SLAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 SLAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 1998 SALES TAX TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1997
 With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes - sales taxes collected	\$ 20,814,787	\$ 20,793,260	\$ 13,000	\$ 18,999,000
Interest earned	48,800	81,781	4,781	48,478
Total revenues	\$ 20,863,587	\$ 20,875,041	\$ 143,222	\$ 19,047,478
Expenditures:				
General government - city's share of collection costs	127,000	200,000	(127,000)	133,000
Excess of revenues over expenditures	\$ 20,736,587	\$ 20,675,041	\$ 221,143	\$ 18,914,478
Other financing sources (uses):				
Transfer of interest earned on investments from Sales Tax Bond Reserve Fund	200,000	120,000	80,000	200,000
Transfers to other funds for dedicated purposes - Sales Tax Bond Sinking Fund	(4,000,000)	(4,041,054)	41,054	(4,000,000)
General Fund	(1,000,000)	(1,200,000)	200,000	(1,000,000)
Sales Tax Capital Improvements Fund	(10,000,000)	(10,000,000)	-	(10,000,000)
Excess of revenues and other sources over expenditures and other uses	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance, beginning				
Fund balance, ending				

SEE NOTES TO FINANCIAL STATEMENTS.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
FEDERAL MARSHAL SERVICE/FORFEITED PROPERTY FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (MAYOR BUDGET) AND ACTUAL
YEAR ENDED OCTOBER 31, 1997

	Budget	Actual Prior Year	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
REVENUES:					
Intragovernmental :					
Forfeited evidence	\$ 289,879	\$ 287,208	\$ (2,671)	\$ 79	\$ 2,750
Interest	29,278	29,851	(573)	3,417	3,990
Total revenues	\$ 319,157	\$ 317,059	\$ (2,114)	\$ 3,496	\$ 5,740
Expenditures:					
Public safety -					
Personnel cost					
Casualty	\$ 4,148	\$ 4,148	\$ -	\$ -	\$ -
Supplies and materials	27,720	27,720	-	-	-
Awards and advertising	1,200	2,121	921	-	1
Capital expenditures	148,816	142,825	5,991	2,920	3,071
Total	181,884	176,814	5,070	2,920	2,150
Total expenditures	\$ 181,884	\$ 176,814	\$ (5,070)	\$ 2,920	\$ 2,150
Excess (deficiency) of revenues over expenditures	\$ 137,273	\$ 140,245	\$ (2,974)	\$ 1,576	\$ 3,590
Other financing sources: transfers from other funds	3,412	3,412	-	-	-
Excess (deficiency) of revenues and other sources over expenditures	\$ 140,685	\$ 143,657	\$ (2,974)	\$ 1,576	\$ 3,590
Fund balance, beginning	-	-	-	8,484	8,484
Residual equity transfers net	(18,088)	(18,088)	-	-	-
Fund balance, ending	\$ 122,597	\$ 125,569	\$ (2,972)	\$ 1,576	\$ 2,597

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
HOUSING REHABILITATION PROGRAM GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (BASED BASIS) AND ACTUAL
Year Ended October 31, 1987

	Budgeted for Program Year			
	1981-84	1984-85	1985-86	1986-87
Revenues:				
Intergovernmental -				
Federal grants	\$ 380,000	\$ 320,000	\$ 500,000	\$ 684,000
Miscellaneous	<u>42,282</u>	<u>184,000</u>	<u>122,243</u>	<u>220,000</u>
Total revenues	<u>\$ 422,282</u>	<u>\$ 504,000</u>	<u>\$ 622,243</u>	<u>\$ 904,000</u>
Expenditures:				
Current -				
Urban redevelopment and housing -				
Housing rehabilitation	\$ 381,338	\$ 481,780	\$ 628,000	\$ 889,000
Housing relocation	18,438	-	-	-
External housing	87,380	78,000	228,000	85,380
Other	<u>-</u>	<u>-</u>	<u>127,243</u>	<u>-</u>
Total expenditures	<u>\$ 467,156</u>	<u>\$ 559,780</u>	<u>\$ 853,243</u>	<u>\$ 974,380</u>
Excess (deficiency) of revenues over expenditures	\$ (44,874)	\$ (55,780)	\$ (171,000)	\$ (70,380)
Other financing sources (uses):				
Transfers from other funds	47,780	48,000	71,000	78,000
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(148,000)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 3,906</u>	<u>\$ (7,780)</u>	<u>\$ (100,000)</u>	<u>\$ (32,380)</u>
Fund balance, beginning				
Fund balance, ending				

See Notes to Financial Statements.

<u>1992-93</u>	<u>Total Budget</u>	<u>Actual Police Years</u>	<u>Current Year</u>		<u>Variance - (Favorable /Unfavorable)</u>
			<u>Remaining Budget</u>	<u>Actual</u>	
\$ 742,800	\$ 2,746,000	\$1,455,851	\$3,739,849	\$ 499,049	\$ (1,226,000)
<u>284,800</u>	<u>867,000</u>	<u>297,250</u>	<u>432,201</u>	<u>78,027</u>	<u>(180,000)</u>
\$ 967,800	\$ 3,613,000	\$1,753,101	\$2,182,850	\$ 577,076	\$ (1,390,000)
\$ 781,000	\$ 2,607,000	\$1,343,048	\$1,861,018	\$ 300,280	\$ 2,188,789
70,000	86,561	18,479	70,000	26,797	43,000
571,018	841,818	88,080	570,018	183,000	498,018
<u> </u>	<u>157,361</u>	<u> </u>	<u>137,148</u>	<u> </u>	<u>127,361</u>
\$ 1,328,018	\$ 3,550,819	\$2,432,428	\$2,638,482	\$ 655,827	\$ 2,975,499
\$ 697,750	\$ 1,979,200	\$ 1,128,410	\$ 698,400	\$ 64,800	\$ 115,000
50,750	348,200	147,871	200,078	89,800	(110,076)
<u>18,000</u>	<u>(240,000)</u>	<u>(127,000)</u>	<u>(131,000)</u>	<u>(12,000)</u>	<u>(200,000)</u>
\$ 715,750	\$ 1,739,200	\$ 981,410	\$ 567,400	\$ 52,800	\$ (105,000)
\$ 1,328,018	\$ 3,550,819	\$2,432,428	\$2,638,482	\$ 655,827	\$ 2,975,499

LAKEVIEW CITY-DARIEN CONSOLIDATED GOVERNMENT
 LAFAVETTE, LOUISIANA
 SPECIAL REVENUE FUND
 DEPARTMENT OF HEALTH AND HOSPITALS GRANT FUND - 06/PT

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (FISCAL BASIS) AND ACTUAL
 Year Ended OCTOBER 31, 1997

	<u>Budget</u>	<u>Actual Fiscal Years</u>	<u>Remaining Budget</u>	<u>Current YEAR Actual</u>	<u>Variance - Favorable Unfavorable</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 114,000	\$ 81,558	\$ 32,442	\$ 82,182	\$ (31,862)
Expenditures:					
Health and welfare -					
Personnel costs	\$ 118,128	\$ 29,989	\$ 88,139	\$ 78,338	\$ 1,182
Supplies and materials	3,718	1,113	2,605	1,061	3,542
Professional services	1,078	318	760	328	428
Rent	4,808	1,800	3,008	3,800	-
Telephone and utilities	1,408	648	2,761	2,048	788
Other	1,878	1,882	2,182	858	3,382
Total expenditures	\$ 134,008	\$ 81,558	\$ 52,449	\$ 82,182	\$ 51,826
Excess (deficiency) of revenues over expenditures	\$ -208	\$ -208	\$ 20,000	\$ -208	\$ 20,000
Fund balance, beginning				\$ 20,000	
Fund balance, ending				\$ 19,792	

(See Notes to Financial Statements.)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 LOCAL REVENUE/BLOCK GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grants	\$ 284,884	\$ 3,870	\$(281,014)
Miscellaneous	4,524	64	(4,460)
Total revenues	\$ 289,408	\$ 3,934	\$(285,474)
Expenditures:			
Public safety -			
Personal costs	\$ 49,532	\$ 3,256	\$ 46,276
Professional fees	48,000	-	48,000
Telephone and utilities	3,004	148	2,856
Materials and supplies	549	-	549
Equipment purchases	192,288	-	192,288
Other	4,132	378	3,754
Total expenditures	\$ 314,384	\$ 4,384	\$(218,444)
Excess (deficiency) of revenues over expenditures	\$ (25,976)	\$ (1,450)	\$ 24,526
Other financing sources:			
Transfers from other funds	22,414	300	(22,114)
Transfers from component units	4,582	12	(4,570)
Excess of revenues and other sources over expenditures	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-----	-----	-----
Fund balance, ending	\$ -----	\$ -----	\$ -----

See Notes to Financial Statements.

LAFAYETTE CITY-SCHOOL CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 CDBG - HOME CARE DISASTER RELIEF

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (MAY BE BASIS) AND ACTUAL
 Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual Prior Year</u>	<u>Remaining Budget</u>	<u>CURRENT Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES:					
Intergovernmental -					
Federal grant	\$ 133,000	\$ 87,333	\$ 45,667	\$ 47,496	\$ (17,829)
Expenditures:					
Public safety -					
contractual services	133,000	87,333	45,667	47,496	17,829
Excess (Deficiency) of					
revenues over	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
expenditures					
Fund balance, beginning					
Fund balance, ending				\$ 0	

See Notes to Financial Statements.

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 GARE PROJECT GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (FISCAL YEAR) AND ACTUAL
 Year ended October 31, 1987

	<u>Budget</u>	
	<u>1986-87</u>	<u>1987-88</u>
REVENUES:		
Intergovernmental -		
State grant	\$ 75,142	\$ 75,142
EXPENDITURES:		
Public safety -		
Personnel costs	\$ 51,812	\$ 51,884
Travel benefits	10,712	13,348
Supplies and materials	7,812	9,212
Travel	-	887
Total expenditures	<u>\$ 70,336</u>	<u>\$ 75,331</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 4,806</u>	<u>\$ -189</u>
Fund balance, beginning		
Fund balance, ending		

See notes to financial statements.

<u>Total Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>Current Year (Actual)</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 148,791	\$ 24,131	\$ 124,660	\$ 74,188	\$ 50,472
\$ 148,188	\$ 20,808	\$ 127,380	\$ 83,128	\$ 44,252
19,987	7,513	12,474	12,448	26
18,028	-	18,028	7,435	10,593
982	-	982	982	-
<u>\$ 148,791</u>	<u>\$ 24,131</u>	<u>\$ 124,660</u>	<u>\$ 74,188</u>	<u>\$ 50,472</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			<u>0</u>	
			<u>0</u>	

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 (D) - FISCAL YEAR BONDING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 Years Ended October 31, 1993 and 1994

	<u>1993</u>	<u>1994</u>
REVENUES:		
Interest revenue	\$ 1,943	\$ 499
Other financing sources: Transfers from other funds	<u>72,800</u>	<u>47,324</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 74,743	\$ 47,823
Fund balance, beginning	<u>81,400</u>	<u>15,800</u>
Fund balance, ending	<u>\$ 156,183</u>	<u>\$ 63,623</u>

See notes to Financial Statements.

LAFAYETTE CITY-SHRIER CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 ROAD AND BRIDGE MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (ORIG BASS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Amounts For Year Ended October 31, 1996

	1997		Variance - FAVORABLE (Disadvantage)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$1,700,700	\$1,781,048	\$ 80,348	\$1,618,137
Franchise fees	30,000	30,000	0	27,188
Intergovernmental -				
Parish road fund	1,300,000	1,314,000	14,000	1,289,498
STATE FUNDING SHARING	100,700	101,710	1,010	100,074
Federal grants	-	31,000	31,000	-
State grants	60,300	-	(60,300)	-
Other	10,000	20,400	10,400	11,000
Charges for services -				
Solid waste fee/allowance	67,700	71,711	4,011	61,000
Grass cutting	7,000	8,000	1,000	7,000
Administrative fees	40,111	-	(40,111)	30,000
Interest	20,000	20,000	0	20,000
Miscellaneous	-	20,000	20,000	21,250
Total revenues	<u>\$3,460,811</u>	<u>\$3,338,819</u>	<u>\$122,002</u>	<u>\$3,340,045</u>
Expenditures:				
General government -				
Charges for collection of taxes	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Other	14,000	7,071	7,929	-
Public works -				
Administration -				
Personnel costs	401,510	400,000	1,510	320,700
Repairs and maintenance	0	0	0	0
Equipment purchases	-	-	-	120,000
Insurance	-	-	-	100,000
Office	1,700	710	990	1,000
Professional fees	0	1,111	1,111	0
Telephone and utilities	6,700	1,000	5,700	5,100
Supplies and materials	1,000	1,000	0	-
Transportation	14,100	14,100	0	12,000
Contractual services	20,000	1,300	18,700	-
Other	2,000	1,400	600	2,000

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
ROAD AND BRIDGE MAINTENANCE FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAL BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1999

With Comparative Actual Accounts For Year Ended October 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Operations -				
Personnel costs	\$1,320,800	\$1,288,800	\$ 32,000	\$1,322,200
Materials and supplies	274,222	287,778	8,247	218,248
Repairs and maintenance	7,281	5,183	2,098	700,148
Fuel cost	244,700	181,880	66,820	40,248
Telephone and utilities	20,800	22,904	14,100	58,288
Equipment purchases	"	"	"	3,598
Books	8,200	6,418	1,781	6,118
Office	10,200	8,900	1,300	4,878
contractual services	214,700	178,802	35,700	13,828
Travel	3,500	1,870	1,630	18,248
Other	8,200	4,802	3,398	3,228
capital projects	1,250,000	1,228	1,248,772	-
Total expenditures	\$4,428,500	\$2,428,822	\$2,000,678	\$1,182,222
Excess (deficiency) of revenues over expenditures	\$ 1,800,000	\$1,827,360	\$ 27,360	\$ 158,250
Other financing sources (uses):				
Proceeds from sale of property	\$ -	\$ 17,128	\$ 17,128	\$ 23,250
Transfers from other funds	1,018,242	18,423	(999,820)	122,800
Transfers to other funds	(225,075)	(225,075)	-	(225,800)
Total other financing sources (uses)	\$ 793,167	\$ 10,476	\$ 782,691	\$ 19,250
Excess of revenues and other sources over expenditures and other uses	\$ 2,593,167	\$ 1,837,836	\$ 755,331	\$ -0-
Fund balance, beginning				
Fund balance, ending		\$ 1,837,836		\$ 19,250

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 MAINTENANCE OPERATING MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (BASE BASIS) AND ACTUAL
 Year Ended October 31, 1991

With Comparative Actual Accounts For Year Ended October 31, 1990

	1991		Variance - Favorable (Unfavorable)	1990 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,384,400	\$1,318,188	\$ 66,212	\$1,331,958
Intergovernmental -				
state revenue sharing	78,373	78,373	-	81,119
state reimbursement	-	-	-	9,704
federal grants	-	9,937	9,937	-
Interest	18,000	44,884	26,884	29,884
Miscellaneous	-	13,823	13,823	8,904
Total revenues	\$1,374,873	\$1,488,286	\$ 113,413	\$1,389,869
Expenditures:				
General government -				
charges for collection of taxes	\$ 45,463	\$ 45,461	\$ -	\$ 44,378
Public works -				
Personnel costs	346,347	388,817	42,470	383,883
Administrative costs	-	-	-	44,883
Insurance	-	-	-	38,327
Materials and supplies	80,278	47,248	33,030	13,384
Repairs and maintenance	648,575	618,418	30,157	688,870
Herbicide spraying	-	-	-	164,760
Equipment purchases	304,423	388,848	84,425	8,880
Rent	29,008	24,863	4,145	88,888
transportation	184,008	281,278	97,270	25,383
Contractual services	80,808	80,173	635	88,881
Other	6,275	4,875	1,400	8,888
Capital projects	242,884	248,208	5,324	-
Total expenditures	\$1,987,187	\$1,888,248	\$ 98,939	\$1,828,788
excess (deficiency) of revenues over expenditures	\$ 387,686	\$ 600,038	\$ 212,352	\$ 561,081

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 PASSENGER AIRLINE MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1997
 With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable/ Unfavorable	1996 Actual
	Budget	Actual		
Other financing sources:				
Proceeds from sale of property	\$ -	\$ 31,888	\$ 31,888	\$ -
Transfers from other funds	428,623	-	(428,623)	-
Total other financing sources	\$ 428,623	\$ 31,888	\$ (460,735)	\$ -
Excess (deficiency) of revenues and other sources over expenditures	\$ 148,782	\$ 194,609	\$ 294,498	\$ 248,270
Fund balance, beginning	348,782	348,172	16,810	-
Fund balance, ending	\$ 497,564	\$ 542,781	\$ 45,217	\$ 248,270

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
ADULT CORRECTIONAL FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Amounts For Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 894,000	\$1,513,175	\$ 619,175	\$ 894,484
Intergovernmental - State revenue sharing	109,146	109,146	-	133,179
Interest	7,000	13,843	6,843	8,716
Miscellaneous	-	307	307	308
Total revenues	\$ 1,010,146	\$1,636,461	\$ 626,315	\$1,046,727
Expenditures:				
Current -				
General government - charges for collection of taxes	\$ 34,941	\$ 34,941	\$ -	\$ 33,965
Public safety -				
Personnel costs	21,762	21,320	442	19,408
Telephone and utilities	195,879	173,871	22,008	275,947
Energy management program	-	-	-	13,399
Insurance	8,808	8,808	0	113,848
Materials and supplies	199,650	195,447	4,203	95,784
Repairs and maintenance	179,238	155,254	23,984	297,325
Equipment purchases	310,284	121,763	188,521	43,394
Contractual fees	453,873	495,809	(41,936)	428,896
Jailer services	600,000	350,238	249,762	300,340
Other	8,818	3,380	5,438	21,021
Total expenditures	\$ 1,241,221	\$1,829,531	\$ 588,310	\$1,828,881
excess (deficiency) of revenue over expenditures	\$ 768,925	\$ 806,930	\$ 38,005	\$ 217,846
Other financing sources: Transfers from other funds	1,248,832	301,038	1,549,870	139,321

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 WASTE COLLECTION FACILITY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (FMAP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1997
 with Comparative Actual Results for Year Ended October 31, 1996

	1997		VARIANCE - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Excess (deficiency) of revenues and other resources over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning		-		-
Fund balance, ending		\$ -0-		\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-SARISSE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
LAFAYETTE SARISSE PUBLIC LIBRARY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAS) BASIS) AND ACTUAL
Year Ended October 31, 1997

With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,993,323	\$2,226,650	\$ 45,459	\$1,993,323
Intergovernmental -				
State grant	15,933	16,413	1020	-
Federal grant	88,881	26,473	(157,191)	-
State revenue sharing	188,787	208,746	121	128,817
Charges for services -				
Photocopy machine receipts	24,880	25,785	(1,794)	18,290
Fines and forfeits -				
Library fines	60,000	88,283	8,283	43,633
Interest	89,708	122,284	47,585	124,887
Miscellaneous	41,813	30,215	(12,398)	25,388
Total revenues	\$2,408,232	\$2,428,256	\$ 22,828	\$2,226,650
Expenditures:				
CURRENT -				
General government -				
Charges for collection of taxes	\$ 49,335	\$ 49,379	\$ 1	\$ 47,820
CULTURE AND RECREATION -				
Personnel costs	1,382,371	1,324,688	44,378	1,460,917
Administrative costs	189,385	198,283	-	88,847
Professional fees	72,328	57,233	18,288	14,647
Telephone and utilities	129,868	128,849	18,222	151,488
Reference materials	170,641	148,965	22,076	282,418
Rentals	74,778	48,878	24,982	43,327
Insurance	17,808	-	17,808	22,680
Repairs and maintenance	68,529	69,719	28,810	27,889
Materials and supplies	87,017	81,354	4,888	21,450
Equipment purchases	118,643	82,603	57,980	22,283
Miscellaneous appropriations -				
Reynolds	9,889	9,272	228	8,543
Office	44,222	29,726	4,571	22,527
Travel	2,750	1,893	2,247	2,774
Other	28,883	12,848	14,804	9,489
Capital projects	282,929	46,512	156,988	211,628
Total expenditures	\$2,328,221	\$2,328,882	\$ 287,472	\$2,226,650

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 LAFAYETTE PARISH PUBLIC LIBRARY

STATEMENT OF RECEIPTS, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (BASED BARS) AND ACTUAL (CONTINUED)
 YEAR ENDED OCTOBER 31, 1997
 With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		Actual
Excess deficiency of revenues over expenditures	\$ (225,945)	\$ 283,888	\$ 429,833	\$ 283,888
OTHER financing sources: Proceeds from disposition of property	1,000	-	1,000	-
Excess deficiency of revenues and other sources over expenditures	\$ (224,945)	\$ 283,888	\$ 428,833	\$ 283,888
Fund balance, beginning	224,945	1,223,283	1,223,283	1,223,283
Fund balance, ending	\$ -	\$ 1,507,171	\$ 1,507,171	\$ 1,507,171

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
COURTHOUSE AND JAIL MAINTENANCE FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (UNAP PORTION) AND ACTUAL
Year Ended October 31, 1997

With Comparative Actual Amounts For Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,123,000	\$1,154,800	\$ 31,800	\$1,076,421
Intergovernmental -				
State revenue sharing	119,443	119,443	-	119,495
Charges for services -				
Parking garage rent	40,000	40,000	0	38,800
Administrative fees	4,000	-	(4,000)	4,351
INCENTIVE	15,000	34,300	19,300	12,200
Miscellaneous	-	1,748	1,748	1,729
Total revenues	\$1,307,443	\$1,369,291	\$ 61,848	\$1,366,996
Expenditures:				
Current -				
General government -				
Personnel costs	\$ 128,719	\$ 123,014	\$ 5,705	\$ 124,799
Administrative costs	80,000	80,000	-	44,711
Telephone and utilities	186,800	189,290	2,490	267,467
Energy management program	-	-	-	18,289
Repairs and maintenance	181,813	188,883	7,070	124,007
Charges for collection				
of taxes	29,600	29,600	0	18,549
Equipment purchases	1,000	1,883	1,119	180
Insurance	-	-	-	84,417
Materials and supplies	40,700	41,800	1,100	-
Contractual services	81,800	81,217	583	-
Other	1,700	1,813	113	788
Capital projects	-	-	-	110
Total expenditures	\$ 641,732	\$ 642,403	\$ 671	\$ 788,899

(continued)

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 COURTHOUSE AND JAIL MAINTENANCE FUND

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (ORASP BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1997
 With Comparative Actual Accounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Excess of revenues over expenditures	\$ 441,871	\$ 502,362	\$ 160,491	\$ 526,600
Other financing sources (uses):				
Transfers from other fund	44,477	-	(44,477)	-
Transfers to other funds	<u>(44,477)</u>	<u>(333,622)</u>	<u>(289,145)</u>	<u>(333,622)</u>
Excess of revenues and other sources over expenditures and other uses	\$ (1,083)	\$ 16,740	\$ 17,823	\$ 2,978
Fund balance, beginning	<u>2,888</u>	<u>2,888</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,805</u>	<u>\$ 19,628</u>	<u>\$ 17,823</u>	<u>\$ 2,978</u>

See notes to financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 JUVENILE DETENTION HOME MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1997

With Comparative Actual Accounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes - all values	\$ 161,500	\$ 177,299	\$ 15,799	\$ 166,972
Intergovernmental -				
Federal grant	37,838	35,814	(2,024)	35,046
State revenue sharing	31,842	31,842	-	31,018
Charges for services -				
Boarding of juveniles	218,900	188,931	(30,969)	169,169
Interest	17,800	48,239	30,439	48,682
Miscellaneous -				
Other	1,200	2,262	1,062	2,422
Total revenues	<u>\$ 431,270</u>	<u>\$ 453,615</u>	<u>\$ 22,345</u>	<u>\$ 423,309</u>
Expenditures:				
Current -				
General government -				
Charges for collection of taxes	\$ 18,842	\$ 18,842	\$ -	\$ 18,376
Public safety -				
Personnel costs	299,240	299,446	2,206	492,010
Professional fees	28,280	28,438	1,158	2,792
Administrative costs	35,890	35,689	(201)	36,490
Telephone and utilities	22,290	22,289	(1)	22,824
Repairs and maintenance	10,788	8,320	(2,468)	47,788
Insurance	41,847	-	(41,847)	35,887
Food costs	74,424	74,209	(215)	63,994
Materials and supplies	28,748	28,837	89	28,941
Equipment purchases	21,278	27,863	6,585	18,085
Travel	2,058	2,329	371	4,322
Interest appropriations	28,000	28,000	-	28,622
Training	2,700	2,428	(272)	-
Other	4,467	3,762	(705)	4,832
Capital projects	42,288	42,874	586	-
Total expenditures	<u>\$1,344,212</u>	<u>\$ 1,350,372</u>	<u>\$ 6,160</u>	<u>\$ 1,423,572</u>

(Continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 JUVENILE DETENTION HOME MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - DIRECT (MAAP BASIS) AND ACTUAL (CONTINUED)
 YEAR ENDED OCTOBER 31, 1997
 With Comparative Actual Results for Year Ended October 31, 1996

	1997		Balance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ 175,483	\$ 184,880	\$ 122,488	\$ 14,793
Fund balance, beginning	278,882	287,287	281,884	288,128
Fund balance, ending	<u>454,365</u>	<u>472,167</u>	<u>464,372</u>	<u>406,921</u>

See Notes to Financial Statements.

LAFAYETTE CITY-BARCEL CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
HEALTH UNIT MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL
Year Ended October 31, 1997

With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$ 481,800	\$ 487,297	\$ 5,497	\$ 493,448
Intergovernmental -				
State revenue sharing	51,514	51,514	-	55,169
Interest	10,000	27,267	17,267	20,000
Miscellaneous	-	58	58	-
Total revenues	<u>\$ 543,314</u>	<u>\$ 566,136</u>	<u>\$ 22,822</u>	<u>\$ 568,617</u>
Expenditures:				
General government -				
Charges for collection of taxes	\$ 17,128	\$ 17,128	\$ -	\$ 18,000
Administrative costs	11,369	11,369	-	10,981
Health and welfare -				
Payments to Department of Health and Hospitals	378,000	378,000	-	372,000
Bonds	148,664	148,664	-	137,320
Equipment purchases	22,000	12,813	9,187	6,713
Other	18,782	8,842	9,940	-
Total expenditures	<u>\$ 517,883</u>	<u>\$ 568,514</u>	<u>\$ 50,631</u>	<u>\$ 484,014</u>
Excess (deficiency) of revenues over expenditures	\$ (21,870)	\$ (2,378)	\$ 19,492	\$ 84,603
Fund balance, beginning	11,826	318,273	306,447	364,614
Fund balance, ending	<u>\$ -0-</u>	<u>\$ 315,895</u>	<u>\$ 304,059</u>	<u>\$ 449,217</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
WAR MEMORIAL-BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
(IN FUND BALANCE - BUDGET (2002 BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 2002

With Comparative Actual Amounts For Year Ended October 31, 1999

	2002		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Interest	\$ -	\$ 8,499	\$ 8,499	\$ 2,514
Miscellaneous -				
Rent	184,884	248,154	(63,270)	281,774
Other	500	783	283	528
Total revenues	<u>\$ 185,384</u>	<u>\$ 257,436</u>	<u>\$ (68,052)</u>	<u>\$ 284,816</u>
Expenditures:				
Current -				
general government -				
Personnel costs	\$ 87,208	\$ 95,888	\$ 8,680	\$ 28,471
Professional fees	28,888	21,888	6,999	12,088
Telephone and utilities	59,888	83,883	24,000	65,888
Repairs and maintenance	12,778	19,778	7,000	24,000
Insurance	-	-	-	11,287
Administrative costs	-	-	-	8,521
Energy management program	-	-	-	4,950
Equipment purchases	18,000	1,177	16,823	1,288
Supplies and material	7,488	7,288	200	-
Other	788	588	200	751
Capital projects	48,000	1,888	46,112	28,820
Total expenditures	<u>\$ 233,288</u>	<u>\$ 288,288</u>	<u>\$ 55,000</u>	<u>\$ 187,288</u>
Surplus (deficiency) of revenues over expenditures	\$ 52,096	\$ 69,148	\$ 17,052	\$ 97,528
Fund balance, beginning	87,887	88,878	991	45,488
Residual equity transfers out	(128,218)	(128,888)	670	(101,288)
Fund balance, ending	<u>\$ 66,765</u>	<u>\$ 69,148</u>	<u>\$ 2,383</u>	<u>\$ 44,200</u>

See notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 CITY/PARISH WASTEWATER FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (FUND BASIS) AND ACTUAL
 Year Ended October 31, 1993

With Comparative Actual Accounts for Year Ended October 31, 1992

	1993		Variance - Reversible (Unfavorable)	1992 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Sewerage fees	\$ 51,500	\$ 52,084	\$ 584	\$ 43,497
Ambulance service	14,000	20,987	4,987	14,378
Miscellaneous	-	88	88	115
Total revenues	\$ 65,500	\$ 73,159	\$ 7,659	\$ 68,090
Expenditures:				
CURRENT -				
Public safety -				
Personnel costs	\$ 48,000	\$ 49,529	\$ 1,529	\$ 44,888
Auto allowance	2,500	2,200	-	4,671
Administrative costs	8,000	8,000	-	8,297
Office supplies	-	-	-	1,588
Supplies	2,400	4,888	888	2,697
Insurance	2,935	-	2,935	1,894
Contractual services	18,000	22,000	3,000	87,744
Repairs and maintenance	5,250	3,878	1,372	4,700
Telephone and utilities	4,400	4,390	10	7,480
Equipment purchased	1,200	2,181	49	-
Other	4,888	2,381	2,507	2,382
total expenditures	\$ 100,573	\$ 100,066	\$ 507	\$ 165,263
Increase (decrease) of revenues over expenditures	\$ (35,073)	\$ (26,907)	\$ 8,666	\$ (97,173)
other financing sources:				
Transfers from other funds	100,573	78,304	(22,269)	165,182
Increase (decrease) of revenues and other sources over expenditures	\$ 65,500	\$ 51,397	\$ 14,103	\$ 68,009
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ 65,500	\$ 51,397	\$ 14,103	\$ 68,009

See Notes to Financial Statements.

LAFAYETTE CITY-SAGINE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
SECTION 5 HOUSING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAP RANGE) AND ACTUAL

Year Ended October 31, 1997

With comparative actual amounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$ 499,953	\$ 489,545	\$(10,408)	\$ 494,798
Interest	-	22,744	22,744	7,402
Miscellaneous	-	528	528	-
Total revenues	<u>\$ 499,953</u>	<u>\$ 512,817</u>	<u>\$ 12,864</u>	<u>\$ 502,200</u>
Expenditures:				
Urban redevelopment and				
housing -				
Grants	\$ 444,761	\$ 418,423	\$ 26,338	\$ 444,186
Personnel costs	28,084	26,394	1,690	29,349
Professional fees	4,725	4,891	(166)	5,199
Administrative costs	66,823	48,361	18,462	8,870
Postage and printing	1,447	1,388	59	434
Telephone and utilities	345	479	(134)	962
Training	2,987	2,328	659	2,298
Supplies and materials	2,482	4,483	(1,801)	1,213
Other	2,023	-	2,023	436
Total expenditures	<u>\$ 612,233</u>	<u>\$ 509,338</u>	<u>\$ 102,895</u>	<u>\$ 622,298</u>
Excess of revenues over				
expenditures	<u>\$ 2,480</u>	<u>\$ 13,479</u>	<u>\$ (11,000)</u>	<u>\$ 13,479</u>
Fund balance, beginning		24,422		24,422
Fund balance, ending		<u>\$ 37,901</u>		<u>\$ 37,901</u>

See Notes to Financial Statements.

LAKECHARTE CITY-PARKING CONSOLIDATED GOVERNMENT
 LAKECHARTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (ORAS BASIS) AND ACTUAL
 Year Ended October 31, 1997

With Comparative Actual Accounts for Year Ended October 31, 1996

	Totals			
	1997		Variance - Favorable / (Unfavorable)	1996
	Budget	Actual		Actual
Revenues:				
Intergovernmental -				
Federal grant	\$1,887,217	\$1,935,499	\$48,282	\$1,386,843
Miscellaneous	-	527	527	-
Total revenues	\$1,887,217	\$1,936,026	\$48,809	\$1,386,843
Expenditures:				
Economic opportunity -				
Training	\$1,448,888	\$ 923,189	\$ 525,699	\$ 946,159
Outplacement support	327,850	588,084	260,234	389,719
Administration	881,281	127,431	753,850	351,639
Total expenditures	\$2,657,419	\$1,638,704	\$1,018,715	\$1,687,517
Excess (deficiency) of				
revenues over				
expenditures	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning				
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL (CONTINUED)
 YEAR ENDED OCTOBER 31, 1997
 WITH COMPARATIVE BUDGET AMOUNTS FOR YEAR ENDED OCTOBER 31, 1996

	Job Training			
	Total Grant	Actual Fiscal Year	Completed	
Remaining Budget			Current Year Actual	
Revenues:				
Intergovernmental -				
Federal grant	\$ 44,208	\$ 8,041	\$ 18,187	\$ 34,822
Miscellaneous				
Total revenues	\$ 44,208	\$ 8,041	\$ 18,187	\$ 34,822
Expenditures:				
Economic opportunity -				
Training	\$ 13,508	\$ 8,565	\$ 17,847	\$ 17,848
Participant support	11,182	33	13,188	8,178
Administration	5,518	427	8,151	8,801
Total expenditures	\$ 30,208	\$ 8,625	\$ 39,186	\$ 34,827
Excess (deficiency) of				
revenues over				
expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning				
Fund balance, ending	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000

Partnership Act Title I

Variance - (Favorable) (Unfavorable)	Budget		Variance - (Favorable) (Unfavorable)	
	Budget	Actual		
\$ (1,544)	\$ 38,839	\$ 8,383	\$ (10,456)	C
\$ (1,544)	\$ 38,839	\$ 8,383	\$ (10,456)	D
\$ (46)	\$ 14,874	\$ 2,878	\$ 12,006	T
1,328	18,554	2,327	16,227	C
768	7,343	1,388	6,005	B
\$ 1,348	\$ 24,933	\$ 5,353	\$ 19,580	F
\$ -0-	\$ -0-	\$ -0-	\$ -0-	X
\$ -0-	\$ -0-	\$ -0-	\$ -0-	D
\$ -0-	\$ -0-	\$ -0-	\$ -0-	

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (BASIC BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1997
 With Comparative Actual Amounts for Year Ended October 31, 1996

	JTBPA COOPERATION			
	Total Grant	Actual Fiscal Year	Completed	
Remaining Budget			Current Year Actual	
Revenues:				
Intergovernmental -				
Federal grant	\$ 818,878	\$ 248,898	\$ 600,784	\$ 483,826
Miscellaneous	-	-	-	-
Total revenues	\$ 818,878	\$ 248,898	\$ 600,784	\$ 483,826
Expenditures:				
Economic opportunity -				
Training	\$ 274,358	\$ 102,487	\$ 171,828	\$ 160,878
Participant support	199,322	83,988	149,341	139,508
Administration	318,118	22,317	318,822	183,643
Total expenditures	\$ 811,818	\$ 208,802	\$ 639,791	\$ 483,826
Excess (deficiency) of revenues over expenditures	\$ -6,000	\$ -4,000	\$ -3,000	\$ -4,000
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -6,000	\$ -4,000	\$ -3,000	\$ -4,000

Summary Table G.8

Variance - Favorable (Unfavorable)	Dollars		Variance - Favorable (Unfavorable)	
	Budget	Actual		
\$ 1215.980	\$ 628.240	\$ 353.851	\$ 445.080	0
-	-	515	525	0
\$ 1215.980	\$ 628.240	\$ 353.856	\$ 445.530	0
				0
\$ 32,783	\$ 192,988	\$ 66,578	\$ 187,335	0
32,783	192,988	66,578	187,335	0
182,814	285,488	18,162	282,322	0
\$ 115,528	\$ 428,881	\$ 144,648	\$ 444,524	0
				0
\$ -0-	\$ -0-	\$ -0-	\$ -0-	0
-	-	-	-	0
\$ -0-	\$ -0-	\$ -0-	\$ -0-	0

LAFAYETTE CITY-OWENS CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GRAN BASIS) AND ACTUAL (COMBINED)
 Year Ended October 31, 1987
 With Comparative Actual Amounts for Year Ended October 31, 1986

	Job Training Partnership Act Title II-B			
	Combined			
	Total Grant	Actual Prior Year	Remaining Budget	Current Year Actual
Revenues:				
Intergovernmental -				
Federal grant	\$ 184,410	\$ 804	\$ 181,808	\$ 184,481
Miscellaneous	-	-	-	-
Total revenues	\$ 184,410	\$ 804	\$ 181,808	\$ 184,481
Expenditures:				
Economic opportunity -				
Training	\$ 214,978	\$ -	\$ 214,978	\$ 214,118
Participant support	-	-	-	-
Administration	63,434	384	64,320	63,318
Total expenditures	\$ 284,432	\$ 384	\$ 283,328	\$ 284,433
Excess (Deficiency) of revenues over expenditures	\$ -82	\$ -380	\$ -520	\$ -952
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -82	\$ -380	\$ -520	\$ -952

<hr/>	
Variances -	
Reversible	
(Unfavorable)	
\$ 697,483	0
<hr/>	
\$ 697,483	0
	0
	0
\$ 20,000	0
<hr/>	
6,500	0
	0
\$ 22,500	0
	0
	0
\$ -0-	0
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\$ -0-	0

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (BASED BASIS) AND ACTUAL (CONTINUED)
Year Ended October 31, 1997
with comparative Actual Amounts for Year Ended October 31, 1996

	Job Training			
	Total	Actual	Completed	Current
	1997	1996	Budget	Year
	Actual	Actual	Actual	Actual
Revenues:				
Intergovernmental -				
Federal grants	\$ 100,000	\$ 99,911	\$ 92,424	\$ 94,982
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 100,000</u>	<u>\$ 99,911</u>	<u>\$ 92,424</u>	<u>\$ 94,982</u>
Expenditures:				
Economic opportunity -				
Training	\$ 72,024	\$ 38,448	\$ 41,888	\$ 34,734
Participant support	19,488	19,100	19,384	20,040
Administration	18,420	3,302	12,552	3,617
Total expenditures	<u>\$ 109,932</u>	<u>\$ 60,850</u>	<u>\$ 73,824</u>	<u>\$ 58,391</u>
Excess (deficiency) of revenues over expenditures	\$ -9,932	\$ -38,939	\$ -81,400	\$ -33,409
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -9,932</u>	<u>\$ -38,939</u>	<u>\$ -81,400</u>	<u>\$ -33,409</u>

Department Job Title 11-C

Balance - Favorable Unfavorable	Expenses		Balance - Favorable Unfavorable	
	Budget	Actual		
\$ 127,432	\$ 172,767	\$ 48,277	\$ 129,470	C
<u> </u>	<u> </u>	<u> </u>	<u> </u>	
\$ 127,432	\$ 172,767	\$ 48,277	\$ 129,470	C
				D
				E
\$ 4,814	\$ 89,843	\$ 27,488	\$ 71,899	F
713	55,118	12,288	21,874	G
<u>3,898</u>	<u>38,854</u>	<u>1,653</u>	<u>34,522</u>	H
\$ 17,612	\$ 172,767	\$ 42,277	\$ 138,478	I
				J
\$ -0-	\$ -0-	\$ -0-	\$ -0-	K
<u> </u>	<u> </u>	<u> </u>	<u> </u>	L
\$ -0-	\$ -0-	\$ -0-	\$ -0-	

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JOB TRAINING PARTNERSHIP ACT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - FISCAL YEAR BEGINS AND ACTUAL COMPLETION
Year Ended October 31, 1991
with comparative Actual Accounts for Year Ended October 31, 1990

	<u>Job Training</u>			
	<u>Total</u> <u>Grant</u>	<u>Actual</u> <u>Prior Year</u>	<u>Completed</u>	
<u>Remaining</u> <u>Budget</u>			<u>Current</u> <u>Year</u> <u>Actual</u>	
Revenues:				
Intergovernmental -				
Federal grants	\$ 491,408	\$ 341,975	\$ 343,513	\$ 343,513
Miscellaneous	-	-	-	-
Total revenues	<u>\$ 491,408</u>	<u>\$ 341,975</u>	<u>\$ 343,513</u>	<u>\$ 343,513</u>
Expenditures:				
Economic opportunity -				
Training	\$ 344,378	\$ 101,368	\$ 243,043	\$ 165,353
Participant support	50,428	28,883	28,537	47,369
Administration	56,518	17,084	44,533	62,344
Total expenditures	<u>\$ 451,324</u>	<u>\$ 147,335</u>	<u>\$ 316,113</u>	<u>\$ 275,066</u>
Excess (deficiency) of				
revenues over				
expenditures	\$ 40,084	\$ 194,640	\$ 27,400	\$ 68,447
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ 40,084</u>	<u>\$ 194,640</u>	<u>\$ 27,400</u>	<u>\$ 68,447</u>

Relationship, Act. Title, etc.

Variance - Favorable (Unfavorable)	Totals		Variance - Favorable (Unfavorable)
	Budget	Actual	
\$ (43,480)	\$ 452,810	\$ 387,330	\$ (438,430)
\$ 143,480	\$ 492,810	\$ 387,330	\$ (188,820)
\$ 28,710	\$ 348,694	\$ 91,403	\$ 287,291
52,268	74,882	14,418	60,464
\$ 830	\$ 89,505	\$ 11,836	\$ 88,669
\$ 83,898	\$ 482,818	\$ 407,148	\$ 288,628
\$ -0-	\$ -0-	\$ -0-	\$ -0-
\$ -0-	\$ -0-	\$ -0-	\$ -0-
\$ -0-	\$ -0-	\$ -0-	\$ -0-

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
CORPORATION'S EXPENSE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (1996 BASIS) AND ACTUAL

Year Ended October 31, 1997

With comparative actual accounts for Year ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 ACTUAL
	BUDGET	ACTUAL		
Revenues:				
Charges for services -				
CNC Fees	\$ 22,800	\$ 27,100	\$ 4,300	\$ 22,218
Beach certificates	500	1,100	600	500
Fines and Forfeits -				
City Court fines	71,200	75,400	4,200	63,000
District Court fines	80,000	28,078	(51,922)	20,181
MISCELL	-	88	88	127
Miscellaneous		101	101	38
Total revenues	<u>\$ 184,500</u>	<u>\$ 132,867</u>	<u>\$ -51,633</u>	<u>\$ 106,064</u>
Expenditures:				
Public safety -				
Personnel costs	\$ 84,538	\$ 78,713	\$ 5,825	\$ 82,100
Supplies and materials	608	694	86	-
Contractual services	84,708	89,817	(5,109)	79,204
Auto allowances	5,713	5,148	565	3,750
Telephone	2,575	1,785	790	1,963
Insurance	148	202	54	21,800
Transportation	831	311	520	228
Other	1,382	888	494	3,880
Total expenditures	<u>\$ 185,503</u>	<u>\$ 178,408</u>	<u>\$ 7,095</u>	<u>\$ 153,025</u>
Excess (deficiency) of revenues over expenditures	\$ (10,953)	\$ (45,541)	\$ 34,588	\$ (46,961)
Other financing sources:				
Transfers from other funds	<u>42,484</u>	<u>42,782</u>	<u>(298)</u>	<u>60,000</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 31,531</u>	<u>\$ -328</u>	<u>\$ 31,859</u>	<u>\$ 13,039</u>
Fund balance, beginning				
Fund balance, ending		<u>\$ 13,039</u>		<u>\$ 13,039</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUND
 P.T.S. GRANT NO. LA-98-0312

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (FUND BASIS) AND ACTUAL
 Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual FY97 Year</u>	<u>Remaining Budget</u>	<u>Current Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental -					
Federal grant	\$ 188,800	\$ 88,878	\$ 1,002	\$ 300	\$ (702)
Expenditures:					
General government -					
Personnel costs	\$ 17,800	\$ 15,720	\$ 2,078	\$ 400	\$ 1,678
Other	300,000	187,300	1	-	1
Total	\$ 317,800	\$ 203,020	\$ 1,079	\$ 400	\$ 679
Excess (deficiency) of					
revenues over					
expenditures	\$ (129,000)	\$ (114,142)	\$ (177)	\$ 100	\$ 277
Other financing sources:					
Transfers from other					
funds	28,000	24,700	200	80	(120)
Excess of revenues and					
other sources over					
expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance, beginning					
Fund balance, ending					

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 F.T.S. FORM NO. 750-24-0012

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (BASED ON) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental -			
Federal grant	\$ 20,000	\$ 0.000	\$ (20,000)
Expenditures:			
General government -			
Personnel costs	\$ 20,000	\$ 0.000	\$ 20,000
Other	0.000	0.000	0.000
Total expenditures	\$ 20,000	\$ 0.000	\$ 20,000
Excess (Deficiency) of revenues over expenditures	\$ 0.000	\$ (0.000)	\$ 0.000
Other financing sources:			
Transfers from other funds	0.000	0.000	(0.000)
Excess of revenues and other sources over expenditures	\$ 0.00	\$ 0.00	\$ 0.00
Fund balance, beginning	0.00	0.00	0.00
Fund balance, ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

See notes to financial statements.

LAFAYETTE CITY-SWISSE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 F.E.W.R. PLANNING GRANT NO. 735-22-0010

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1997

	Budget	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
REVENUES:					
Intergovernmental -					
Federal grant	\$ 124,888	\$ 2,432	\$ 124,258	\$ 216,503	\$ 92,245
Expenditures:					
General government -					
Personnel costs	\$ 184,500	\$ 2,728	\$ 183,094	\$ 99,533	\$ 84,563
Other	\$ 4,610	181	\$ 4,388	\$ 6,732	\$ 2,344
Total	\$ 189,110	\$ 2,909	\$ 187,482	\$ 106,265	\$ 82,219
Excess (deficiency) of					
revenues over	\$ 124,888	\$ 1,870	\$ 124,258	\$ 109,268	\$ 84,949
expenditures					
Other financing sources:					
Transfers from other	\$ 21,728	651	\$ 21,077	\$ 28,181	\$ 6,804
funds					
Excess of revenues and					
other sources over	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
expenditures					
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL SERVICES FUND
F. T. R. BUDGING CODE NO. 714-04-0008

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (LEGAL BASIS) AND ACTUAL
Year Ended October 31, 1997

	Budget	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - FUNDING DIFFERENCE
Revenues:					
Intergovernmental -					
Federal grants	\$ 20,000	\$ 14,381	\$ 3,018	\$ 3,018	\$ -0-
Expenditures:					
General government -					
Personnel costs	\$ 20,000	\$ 14,888	\$ 118	\$ 118	\$ -
Other	3,000	1,141	3,018	1,000	
Total	\$ 23,000	\$ 16,029	\$ 3,018	\$ 1,774	\$ -0-
Excess (deficiency) of					
revenues over	\$ 16,000	\$ 14,348	\$ (78)	\$ (78)	\$ -0-
expenditures					
Other financing sources:					
Transfers from other					
funds	3,000	4,145	718	718	
Excess of revenues and					
other sources over	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
expenditures					
Fund balance, beginning					
Fund balance, ending	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes to Financial Statements.

LAFAYETTE CITY-SHERIFF CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 F.W.R. PLANNING GRANT (NO. 716-18-000)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET COMP BASIS AND ACTUAL
 Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual Prior Years</u>	<u>Remaining Budget</u>	<u>CURRENT Year Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES:					
Intergovernmental -					
Federal grant	\$ 38,828	\$ 38,365	\$ 47,518	\$ 35,544	\$ 111,834
EXPENDITURES:					
General government -					
Personnel costs	\$ 27,390	\$ 14,827	\$ 32,873	\$ 11,788	\$ 28,789
Other	11,518	18,548	4,985	1,838	3,329
Total	\$ 38,908	\$ 33,375	\$ 37,858	\$ 13,626	\$ 25,284
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning	-----	-----	-----	-----	-----
Fund balance, ending	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SPECIAL REVENUE FUNDS
 JTRA SCHOOL-TO-WORK GRANT

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL
 Year Ended October 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 3,820	\$ 7,216	\$ 3,396
Expenditures:			
Economic opportunity -			
Personnel costs	\$ 8,750	\$ 4,750	\$ 4,000
Supplies and materials	1,000	300	700
Other	30	4	26
Total expenditures	\$ 9,780	\$ 5,114	\$ 4,666
Excess (Deficiency) of Revenues over expenditures	\$ -1,560	\$ -1	\$ -1,559
Fund balance, beginning		-	
Fund balance, ending		\$ -1	

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
PARISH TRIBUTY STUDY

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - REPORT (GAAP BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUES:			
Intergovernmental -			
Federal grant	\$ 228,482	\$ 48,282	\$180,200
EXPENDITURES:			
General government -			
Personnel costs	\$ 48,000	\$ 21,827	\$ 26,173
Professional services	204,265	42,371	161,894
Other	22,858	48	22,810
Total expenditures	\$ 275,123	\$ 64,246	\$ 210,877
Excess (deficiency) of revenues over expenditures	\$ (56,641)	\$ (15,964)	\$ 40,677
Other financing sources:			
Transfer from other funds	48,322	22,684	25,638
Excess of revenues and other sources over expenditures	\$ 11,681	\$ 6,720	\$ 4,961
Fund balance, beginning		\$ 11,681	
Fund balance, ending		\$ 18,401	

See Notes to Financial Statements.

LAKEVIEW CITY-PARISH CONSOLIDATED GOVERNMENT
LAKEVIEW, LOUISIANA
SPECIAL REVENUE FUND
METEOROLOGICAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (ORIG BASIS) AND ACTUAL
Year Ended October 31, 1987
With Comparative Actual Results For Year Ended October 31, 1986

	1987		Variance - Favorable (Unfavorable)	1986 Actual
	Budget	Actual		
Revenues:				
Licenses and permits -				
Building permits	\$ 420,000	\$ 444,827	\$ 24,827	\$ 434,173
Electrical permits	145,000	148,704	3,704	262,274
Plumbing permits	260,000	130,178	(129,822)	183,818
Other licenses and permits	81,100	80,470	(630)	58,974
Charges for services -				
Registration fees	54,000	57,483	3,483	64,718
Other	38,000	34,273	(3,727)	34,043
Interest	80,000	82,899	2,899	42,471
Miscellaneous	5,000	10,243	5,243	7,883
Total revenues	<u>\$1,023,100</u>	<u>\$1,008,027</u>	<u>\$ (15,073)</u>	<u>\$ 952,352</u>
Expenditures:				
Current -				
General government:				
Personnel cost	\$ 750,000	\$ 750,000	\$ -	\$ 822,218
Transportation	30,000	32,971	2,971	27,704
Administrative expenses	27,000	27,000	-	20,573
Postage and printing	10,000	8,085	1,915	9,814
Contractual services	10,000	7,000	3,000	12,318
Materials and supplies	12,000	7,982	4,018	9,547
Travel and meetings	5,000	5,005	55	5,005
Telephone	20,000	22,289	2,289	8,082
Insurance	-	-	-	48,164
Radio maintenance	1,000	1,104	104	5,455
Utilities	9,000	9,993	993	10,149
Capital expenditures	188,718	178,228	10,490	48,085
Other	20,504	19,318	1,186	24,243
Total expenditures	<u>\$1,124,724</u>	<u>\$1,044,118</u>	<u>\$ 80,606</u>	<u>\$ 947,331</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (111,624)</u>	<u>\$ (36,091)</u>	<u>\$ (75,532)</u>	<u>\$ (94,979)</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
METROCODE FUND

STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (HALF BASIS) AND ACTUAL
YEAR ENDED OCTOBER 31, 1991
With Comparative Actual Results for Year Ended October 31, 1990

	1991		Variance - (Favorable Unfavorable)	1990 Actual
	Budget	Actual		
Known deficiency of revenues over expenditures brought forward	\$ 212,888	\$ 24,892	\$ 187,996	\$ 148,281
Fund balance, beginning, as previously reported	\$ 131,488	\$ 562,712	\$ 431,224	\$ 797,844
Prior period adjustment	-----	-----	-----	52,221
Fund balance, beginning, as as adjusted	\$ 131,488	\$ 562,712	\$ 431,224	\$ 850,065
Fund balance, ending	\$ -----	\$ 537,820	\$ 537,820	\$ 882,286

See Notes to Financial Statements.

LAFAYETTE CITY-WARREN CONSOLIDATED GOVERNMENT
 LAKEVIEW, LOUISIANA
 SPECIAL REVENUE FUNDS
 JTPA - JOBBET GRANT - 14,177

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (HARP BASIS) AND ACTUAL
 Year Ended October 31, 1977

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
Federal grant	\$ 145,300	\$ 53,697	\$ 191,603
Expenditures:			
Economic opportunity -			
Supplies and material	\$ 88,703	\$ 51,847	\$ 36,856
Contractual services	27,800	3,800	24,000
Postage	60	60	-
Total expenditures	<u>\$ 116,563</u>	<u>\$ 55,707</u>	<u>\$ 60,856</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 28,737</u>	\$ -	<u>\$ 28,737</u>
Fund balance, beginning		<u> -</u>	
Fund balance, ending		<u>\$ 28,737</u>	

See Notes to Financial Statements.

CERT SERVICE FUNDS

CONSOLIDATED TAX BOND SINKING FUND - To accumulate monies for repayment of \$8,068,000 of Public Improvement Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by specially dedicated property tax levies.

1941 SALES TAX BONDS - To accumulate monies for repayment of \$80,118,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1941) sales and use tax.

1944 SALES TAX BONDS - To accumulate monies for repayment of \$64,148,000 of Public Street and Drainage Bonds. These bonds are composed of various issues with various maturity dates and interest rates and are financed by a dedication of proceeds of a 1% (1944) sales and use tax.

PAVING AND STREET ASSESSMENT BONDS - To accumulate monies for the repayment of \$21,000 of Sewer Certificates. These certificates are composed of various issues with various maturity dates and interest rates and are financed by assessments against property owners. The Paving Certificates were paid off in a prior fiscal year. The money remaining in this fund will be used to maintain the properties originally constructed with these assessments.

CONTINGENCY SINKING FUND - To accumulate monies for repayment of \$8,878,000 of general obligation bond issues having various maturity dates and interest rates. Financing of the debt is from a property tax levy.

ONE YEAR EXPENSES BONDS - To accumulate monies for repayment of \$281,500 of Series 1934 Refunding Bonds dated January 4, 1935. Payments are due in various annual amounts through 1964, with interest accruing at 4.5%. Financing of this debt is from excess annual revenues.

LAFAYETTE CITY-WAIRE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
AND DEBT SERVICE FUNDS

COMBINED BALANCE SHEET
October 31, 1997

With Comparative Totals For October 31, 1996

ASSETS	Consolidated Tax Bond Sinking Fund	<u>1997</u> <u>Total</u>
Cash	\$ -	\$ 141,186
(See from consolidated cash account)	287,448	-
Investments, at cost or amortized cost	-	13,749,312
Accrued interest receivable on investments	-	125,120
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
(See from other funds)	-	182,874
Net unearned taxes receivable	79,442	-
Less allowance for uncollectible taxes	<u>(79,442)</u>	<u>-</u>
Total assets	<u>\$ 287,448</u>	<u>\$13,328,692</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Due to consolidated cash account	\$ -	\$ -
Accounts payable	-	-
Due to other funds	-	282,874
Deferred revenue	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 282,874</u>
Fund balances:		
Designated for debt retirement	\$ 287,448	\$13,045,818
Undesignated	-	-
Total fund balances	<u>\$ 287,448</u>	<u>\$13,045,818</u>
Total liabilities and fund balances	<u>\$ 287,448</u>	<u>\$13,328,692</u>

See Notes to Financial Statements.

Sales Tax Bonds		1988 Sales Tax Bonds			Refunding Bonds	
Outstanding Fund	Reserve Fund	Total	Outstanding Fund	Reserve Fund	Outstanding	Reserve
\$ 82,000	\$ 100,179	\$1,897,498	\$3,713,943	\$ 103,058	\$ -	\$ 146,714
-	-	-	-	-	480,783	273
1,708,000	2,840,118	5,188,864	1,108,000	6,803,064	-	-
-	289,390	111,347	-	111,347	-	-
-	-	-	-	-	-	84,207
-	-	-	-	-	-	130,608
-	-	-	-	-	-	8,076
103,974	-	84,355	84,484	78	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$1,897,000</u>	<u>\$2,129,577</u>	<u>\$2,008,853</u>	<u>\$1,118,423</u>	<u>\$6,914,122</u>	<u>\$ 480,783</u>	<u>\$ 146,891</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	5,490	5,490	-	-	-
114,940	174,408	182,135	88,111	501,208	-	-
<u>\$ 114,940</u>	<u>\$ 174,408</u>	<u>\$ 182,135</u>	<u>\$ 88,111</u>	<u>\$ 501,208</u>	<u>\$ -</u>	<u>\$ 130,608</u>
10,704,840	18,177,876	28,048,188	11,213,413	26,814,819	\$ -	\$ 241,816
-	-	-	-	-	480,783	151,813
<u>\$11,709,840</u>	<u>\$18,177,876</u>	<u>\$28,048,188</u>	<u>\$11,213,413</u>	<u>\$26,814,819</u>	<u>\$ 480,783</u>	<u>\$ 393,629</u>
<u>\$1,897,000</u>	<u>\$2,129,577</u>	<u>\$2,008,853</u>	<u>\$1,118,423</u>	<u>\$6,914,122</u>	<u>\$ 480,783</u>	<u>\$ 146,891</u>

LAFAYETTE CITY-POLICE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL DEBT SERVICE FUNDS

COMBINED BALANCE SHEET (CONTINUED)

October 31, 1997

With Comparative Totals for October 31, 1996

ASSETS	Contingencies Sinking Fund	OGD Debt Refunding Bonds
Cash	\$ -	\$ -
Due from consolidated cash account	169,625	-
Investments, at cost or amortized cost	-	-
Accrued interest receivable on investments	-	-
Assessments receivable:		
Current	-	-
Deferred	-	-
Delinquent	-	-
Due from other funds	-	-
Ad valorem taxes receivable	-	-
Loss allowance for uncollectible taxes	-	-
Total assets	<u>\$ 169,625</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Due to consolidated cash account	\$ -	\$ -
accounts payable	-	-
Due to other funds	-	-
Deferred revenue	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>
Fund balances:		
Designated for debt retirement	\$ 169,625	\$ -
Undesignated	-	-
Total fund balances	<u>\$ 169,625</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$ 169,625</u>	<u>\$ -</u>

<u>Total</u>	
<u>October 31,</u>	<u>OCTOBER 31,</u>
<u>1997</u>	<u>1998</u>
\$ 2,408,008	\$ 2,398,800
1,854,818	887,274
<u>58,814,178</u>	<u>18,028,489</u>
296,737	247,820
88,207	88,483
154,838	288,868
3,278	58,566
148,548	77,383
78,843	82,267
<u>(78,843)</u>	<u>188,268</u>
<u>\$24,887,000</u>	<u>\$25,121,056</u>
\$ -	\$ 83,953
8,898	30
488,539	188,298
<u>118,828</u>	<u>888,281</u>
<u>\$ 627,843</u>	<u>\$ 488,238</u>
\$25,787,523	\$25,286,594
<u>897,828</u>	<u>181,886</u>
<u>\$26,685,351</u>	<u>\$25,468,480</u>
<u>\$24,887,000</u>	<u>\$24,121,056</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL DEPT SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1997
With Comparative Totals for Year Ended October 31, 1996

	Consolidated Tax, Bond Backing Fund	1996 Total
REVENUES:		
Taxes -		
Ad valorem	\$ 1,814,797	\$ -
Interest earned on investments	44,719	799,190
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 1,859,516</u>	<u>\$ 799,190</u>
EXPENDITURES:		
Currents -		
General government:		
Charges for collection of taxes	\$ -	\$ -
Debt service -		
Bonds retired	1,518,000	1,919,300
Interest expense paid	637,188	4,719,824
Paying agents' fees and administrative costs	<u>4,182</u>	<u>29,228</u>
Total expenditures	<u>\$ 2,129,370</u>	<u>\$ 6,668,352</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 730,146</u>	<u>(\$5,869,162)</u>
Other financing sources (uses):		
Transfers from other funds	\$ -	\$ 8,799,723
Transfers to other funds	<u>-</u>	<u>(719,968)</u>
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ 8,079,755</u>
Excess (deficiency) of REVENUES and other sources over expenditures and other uses	<u>\$ 730,146</u>	<u>\$ 2,210,603</u>
Fund balances, beginning	<u>219,784</u>	<u>21,829,362</u>
Fund balances, ending	<u>\$ 949,930</u>	<u>\$24,040,005</u>

See Notes to Financial Statements.

Sales Tax Bonds		1991 Sales Tax Bonds			Sustained Bonds	
sinking Fund	Reserve Fund	Total	sinking Fund	Reserve Fund	sinking	reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182,322	828,848	1,011,170	108,142	128,847	27,389	18,194
-	-	-	-	-	-	72,129
<u>\$ 182,322</u>	<u>\$ 828,848</u>	<u>\$ 1,011,170</u>	<u>\$ 108,142</u>	<u>\$ 128,847</u>	<u>\$ 27,389</u>	<u>\$ 182,322</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,813,008	-	3,813,008	2,208,000	-	-	1,605,008
6,713,434	-	6,713,434	2,894,888	-	-	3,818,546
31,128	-	31,128	24,822	-	-	6,306
<u>\$ 9,557,570</u>	<u>\$ -</u>	<u>\$ 9,557,570</u>	<u>\$ 2,923,710</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,427,560</u>
\$18,486,812	\$ 828,848	\$19,315,660	\$28,228,818	\$ 128,847	\$ 27,389	\$ 182,322
\$ 9,557,570	\$ 821,800	\$ 10,379,370	\$ 8,883,282	\$ 1,876,518	\$ -	\$ -
-	\$28,848	\$28,848	-	\$28,847	-	-
<u>\$ 9,557,570</u>	<u>\$ 850,648</u>	<u>\$ 10,408,218</u>	<u>\$ 8,883,282</u>	<u>\$ 1,905,365</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 380,776	\$ 981,800	\$ 1,362,576	\$ 597,748	\$ 1,876,518	\$ 27,389	\$ 182,322
3,158,216	8,228,388	11,386,604	2,888,888	8,883,202	450,604	668,122
<u>\$ 3,538,992</u>	<u>\$ 9,209,188</u>	<u>\$ 12,748,180</u>	<u>\$ 3,486,636</u>	<u>\$ 10,769,720</u>	<u>\$ 478,013</u>	<u>\$ 850,444</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL DEBT SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES (CONTINUED)

Year Ended October 31, 1999

With Comparative Totals for Year ended October 31, 1998

	Contingencies Sinking Fund	OMB Debt Refunding Bonds
REVENUES:		
Taxes -		
Ad valorem	\$ 1,888,884	\$ -
Interest earned on investments	28,230	-
Miscellaneous -		
Special assessments	-	-
Interest and penalties on assessments	-	-
Total revenues	<u>\$ 1,917,114</u>	<u>\$ -0-</u>
Expenditures:		
Current -		
General government:		
Charges for collection of taxes	\$ 84,962	\$ -
Debt service -		
Bonds retired	1,758,000	48,000
Interest coupons paid	948,221	48,853
Paying agents' fees and administrative costs	9,426	812
Total expenditures	<u>\$ 2,800,609</u>	<u>\$ 98,665</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -883,495</u>	<u>\$ -98,665</u>
Other financing sources (uses):		
Transfers from other funds	\$ 248,881	\$ 88,475
Transfers to other funds	-	-
Total other financing sources (uses)	<u>\$ 248,881</u>	<u>\$ 88,475</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -634,614</u>	<u>\$ -10,190</u>
Fund balances, beginning	<u>887,862</u>	<u>-</u>
Fund balances, ending	<u>\$ 253,248</u>	<u>\$ -10-</u>

<u>Totals</u>	
<u>October 31,</u> <u>1957</u>	<u>October 31,</u> <u>1958</u>
\$ 3,428,821	\$ 3,174,894
2,255,438	1,183,445
71,318	98,001
<u>22,481</u>	<u>21,228</u>
<u>\$ 4,778,067</u>	<u>\$ 4,617,568</u>
\$ 24,942	\$ 23,467
2,278,408	2,460,928
2,898,408	2,869,894
<u>80,384</u>	<u>78,228</u>
<u>\$ 28,121,917</u>	<u>\$ 27,462,385</u>
\$122,327,828	\$122,028,120
\$ 18,781,813	\$ 18,568,485
<u>1842,325</u>	<u>(728,121)</u>
<u>\$ 18,699,487</u>	<u>\$ 18,716,012</u>
\$ 2,871,277	\$ 268,088
<u>22,868,028</u>	<u>21,217,168</u>
<u>\$ 21,997,351</u>	<u>\$ 20,985,256</u>

LAFAYETTE CITY-PLAQUE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUNDS
 CONSOLIDATED TAX BOND SINKING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (BASED BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Amounts For Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Ad valorem	\$4,738,180	\$4,818,787	\$ 79,607	\$4,681,876
INTEREST earned on investments	<u> 25,000</u>	<u> 44,732</u>	<u> 19,732</u>	<u> 27,083</u>
total revenues	\$4,763,180	\$4,863,519	\$ 99,339	\$4,708,959
Expenditures:				
Debt service -				
Bonds realized	\$1,000,000	\$1,000,000	\$ -	\$ 979,000
Interest coupons paid	887,308	887,308	-	714,408
Paying agents' fees	<u> 12,000</u>	<u> 4,381</u>	<u> 7,619</u>	<u> 4,185</u>
Total expenditures	\$1,900,000	\$1,891,689	\$ 8,311	\$1,708,716
Excess (Deficiency) of revenues over expenditures	<u>\$ 863,180</u>	\$ 971,830	<u>\$ 108,650</u>	\$ 19,243
Fund balance, beginning		<u> 228,700</u>		<u> 228,700</u>
Fund balance, ending		<u>\$ 1,199,930</u>		<u>\$ 1,199,930</u>

See notes to financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUND
 1981 BOND TAX BOND SAVING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
 Year Ended October 31, 1987

With Comparative Actual Accounts For Year Ended October 31, 1986

	1987		Variance - Favorable (Unfavorable)	1986 Actual
	Budget	Actual		
Revenues:				
interest earned on investments	\$ 1,380,000	\$ 1,381,332	\$ 13,332	\$ 1,171,048
Expenditures:				
Debt service -				
Bonds retired	\$ 3,715,000	\$ 3,715,000	\$ -	\$ 3,708,000
Interest coupons paid	4,719,034	4,719,034	-	4,983,044
Paying agents' fees and administrative costs	46,000	34,122	11,878	28,027
Total expenditures	\$ 8,480,034	\$ 8,468,156	\$ 11,878	\$ 8,725,071
Deficiency of revenues over expenditures	\$ 7,100,034	\$ 7,086,824	\$ 13,210	\$ 7,554,023
Other financing sources:				
transfers from sales				
Tax Trust Fund	\$ 8,000,000	\$ 7,924,241	\$ 75,759	\$ 7,924,241
Transfers from Sales Tax Bond construction Fund	750,000	1,583,840	833,840	718,243
Total other financing sources	\$ 8,750,000	\$ 9,508,081	\$ 753,840	\$ 8,642,484
Excess of revenues and other sources over expenditures	\$ 1,650,000	\$ 2,421,757	\$ 771,757	\$ 9,886,461
Fund balance, beginning		1,568,016		3,281,138
Fund balance, ending		\$ 4,019,773		\$ 13,167,600

See NOTES to Financial Statements.

LAFAYETTE CITY-SWISS CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUNDS
 1961 SALES TAX BOND RESERVE FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (SAPF BASIS) AND ACTUAL
 Year Ended October 31, 1967
 With Comparative Actual Amounts for Year Ended October 31, 1966

	1967		VARIANCE - Favorable (Disfavorable)	1966 Actual
	Budget	Actual		
Revenues:				
Interest earned on Investments	\$ 450,000	\$ 518,048	\$ 68,048	\$ 471,492
Other financing sources (uses):				
Transfers from sales tax bond Construction Fund	\$ 201,000	\$ 201,000	\$ -	\$ -
Transfer to Sales Tax Capital Improvements Fund	-	-	-	(11,000)
Transfer to Sales Tax Trust Fund	180,000	180,000	(18,000)	(171,000)
Total other financing sources (uses)	\$ 381,000	\$ 381,000	\$ (18,000)	\$ (182,000)
Excess (deficiency) of revenues over expenditures and other uses	\$ 201,000	\$ 201,000	\$ 0	\$ (10,508)
Fund balance, beginning		\$ 236,146		\$ 236,146
Fund balance, ending		\$ 437,146		\$ 225,638

See Notes to Financial Statements.

LAFAYETTE CITY-ENGINE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUNDS
 1986 SALES TAX BOND SINKING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (ORAP BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED OCTOBER 31, 1986

	1987		Variance - Percentage (Unfavorable)	1986 Actual
	Budget	Actual		
Revenues:				
Interest earned on investments	\$ 122,282	\$ 109,142	\$ (13,140)	\$ 91,127
Expenditures:				
Debt service -				
Bonds retired	\$ 2,288,800	\$ 2,288,000	\$ -	\$ 2,288,800
Interest coupons paid	2,122,488	2,094,888	27,600	2,093,202
Rating agents' fees and administrative costs	21,200	14,825	6,375	28,525
Total expenditures	\$ 4,432,488	\$ 4,397,713	\$ 34,775	\$ 4,410,527
Deficiency of revenues over expenditures	\$ (4,310,206)	\$ (4,288,571)	\$ 21,635	\$ (4,319,399)
Other financing sources:				
Transfers from Sales Tax Trust Fund	\$ 4,480,884	\$ 4,941,180	\$ (460,296)	\$ 4,480,884
Transfers from Sales Tax Bond Construction Funds	88,237	712,127	623,890	824,268
Total other financing sources	\$ 4,569,121	\$ 5,653,307	\$ (1,084,186)	\$ 5,305,152
Excess (deficiency) of revenues and other sources over expenditures	\$ 258,915	\$ 1,364,736	\$ (1,105,821)	\$ 98,753
Fund balance, beginning		\$ 482,454		\$ 1,204,182
Fund balance, ending		\$ 1,847,190		\$ 1,302,935

SEE NOTES TO FINANCIAL STATEMENTS.

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 DEBT SERVICE FUNDS
 1995 SALES TAX BOND RESERVE FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (MAY BE ADJUSTED) AND ACTUAL
 Year Ended October 31, 1997
 With Comparative Actual Accounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Disadvantage)	1996 Actual
	Budget	Actual		
Revenues:				
Interest earned on investments	\$ 268,000	\$ 261,647	\$ 63,647	\$ 288,361
Other financing sources (uses):				
Transfers from sales tax				
Bond Construction Fund	\$1,075,000	\$1,075,000	\$ -	\$ -
Transfers to 1995 Sales Tax Trust Fund	(288,000)	(283,647)	(43,647)	(288,361)
Total other financing sources (uses)	\$ 787,000	\$ 791,353	\$ 54,353	\$ (288,361)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$1,528,000	\$1,078,300	\$ 449,700	\$ -0-
Fund balance, beginning		\$ 861,387		\$ 861,387
Fund balance, ending		\$1,528,387		\$1,528,387

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUND
 SEWER ASSESSMENT BOND FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Interest earned on investments	\$ 27,188	\$ 28,848
Fund balance, beginning	<u>488,484</u>	<u>422,888</u>
Fund balance, ending	<u>\$ 485,780</u>	<u>\$ 450,436</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
DEBT SERVICE FUNDS
BOND AMORTMENT FUND FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Interest earned on investments	\$ 18,184	\$ 20,388
Miscellaneous :		
Special assessments	38,319	36,697
Interest and penalties on assessments	<u>32,481</u>	<u>34,122</u>
Total revenues	<u>\$ 128,884</u>	<u>\$ 147,625</u>
Expenditures:		
Debt service -		
Bonds retired	\$ 117,488	\$ 117,488
Interest coupons paid	18,561	18,808
Bonding agency fees and administrative costs	<u>8,822</u>	<u>9,428</u>
Total expenditures	<u>\$ 144,871</u>	<u>\$ 145,724</u>
Deficiency of revenues over expenditures	\$ (15,987)	\$ (12,099)
Fund balance, beginning	<u>448,117</u>	<u>456,265</u>
Fund balance, ending	<u>\$ 432,130</u>	<u>\$ 444,166</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
DEBT SERVICE FUNDS
CONTINUING FINANCING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (BASED PARISH) AND ACTUAL
YEAR ENDED OCTOBER 31, 1997

With Comparative Actual Amounts For Year Ended October 31, 1996

	1997		Variance - Favorable (unfavorable)	1996 actual
	Budget	Actual		
Revenues:				
Taxes - ad valorem	\$1,471,000	\$1,490,854	\$ 19,854	\$ 1,490,400
Interest earned on investments	15,000	20,218	5,218	18,896
Total revenues	<u>\$1,486,000</u>	<u>\$1,511,072</u>	<u>\$ 25,072</u>	<u>\$ 1,509,296</u>
Expenditures:				
Current -				
general government-				
charges for collection of taxes	\$ 54,960	\$ 54,960	\$ -	\$ 51,487
DEBT service-				
bonds retired	1,700,000	1,700,000	-	1,800,000
interest coupons paid	140,130	148,131	8,001	141,887
paying agent fees	5,000	2,438	(2,562)	2,328
Total expenditures	<u>\$1,900,090</u>	<u>\$1,905,529</u>	<u>\$ 5,439</u>	<u>\$ 1,945,702</u>
Deficiency of revenues over expenditures	\$ 414,090	\$ 394,457	\$ 19,633	\$ 436,406
Other financing sources:				
Transfers from other funds	<u>445,481</u>	<u>445,481</u>	<u>-</u>	<u>400,808</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 445,481	\$ 445,481	\$ -	\$ 364,392
Fund balance, beginning	<u>480,437</u>	<u>487,483</u>	<u>7,046</u>	<u>1,487,318</u>
Fund balance, ending	<u>\$ 925,918</u>	<u>\$ 932,964</u>	<u>\$ 7,046</u>	<u>\$ 1,851,710</u>

See Notes to Financial Statements.

LAFAYETTE CITY-SHAIRI CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 DEBT SERVICE FUND
 600 JAIL, SHAIRIWAY BOULEVARD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended October 31, 1997

With Comparative Actual Amounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Expenditures:				
Debt service -				
bonds retired	\$ 48,000	\$ 48,000	\$ -	\$ 48,000
interest coupons paid	40,243	40,243	-	43,439
paying agent fees	700	412	288	182
total expenditures	\$ 88,943	\$ 88,655	\$ 288	\$ 91,621
Other financing sources:				
transfers from other funds	88,943	88,655	(288)	88,783
Excess of other financing sources over expenditures	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>	\$ -0-
Fund balance, beginning				
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

CAPITAL PROJECTS FUNDS

SALES TAX CAPITAL IMPROVEMENTS FUND - To account for that portion of proceeds derived from the City's sales and use taxes that is dedicated for capital improvements.

ROBERTSON DEVELOPMENT AUTHORITY FUND - To account for costs associated with capital improvements in the downtown area financed through the Sales Tax Capital Improvements Fund.

BOND CONSTRUCTION FUNDS - These funds are used to account for costs associated with various capital improvements financed through voter approved bond issues.

12004 - WATER PROJECT FUND - To account for the installation of water lines financed by a federal grant.

12004 - SEWER PROJECT FUND - To account for the installation of sewer lines financed by a federal grant and a match from the Parish's General Fund.

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINED BALANCE SHEET

October 31, 1997

With Comparative Totals for October 31, 1996

ASSETS	Sales Tax Capital Improvements	Economic Development Authority
CASH	\$ 100	\$ -
Due from consolidated cash account	27,271,733	1,729
Accounts receivable	1,040	-
Due from other funds	1,423,709	-
Due from other governmental agencies (grant funds receivable)	<u>44,573</u>	<u>-</u>
Total assets	<u>\$ 28,741,155</u>	<u>\$ 1,729</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Due to consolidated cash account	\$ -	\$ -
Accounts payable	1,082,487	-
Other payables	51,157	-
Retainage payable	480,892	-
Refundable advance	-	-
Due to other funds	29,248	1,729
Deferred revenue	<u>28,804</u>	<u>-</u>
Total liabilities	<u>\$ 1,642,588</u>	<u>\$ 1,729</u>
Fund balances:		
Reserved for encumbrances	\$ 4,028,116	\$ -
Unreserved -		
Designated for subsequent year's expenditures	3,128,589	-
Designated for capital expenditures (underfunded deficits)	<u>2,484,128</u>	<u>-</u>
Total fund balances	<u>\$ 9,640,833</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$ 11,283,421</u>	<u>\$ 1,729</u>

See Notes to Financial Statements.

Bond Cancellations Table						
1979	1983	1985	1989	1990	1995	1995
Sales	(Savings)	Sales	Sales	Sales	Sales	Sales
Tax	Obligations	Tax	Tax	Tax	Tax	Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	108,877	262,439	1,377,888	1,887,888	9,505,891	184,304
-	-	-	-	81,327	-	-
-	-	-	-	-	18,828	-
<u>188,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,182</u>	<u>-</u>	<u>-</u>
<u>\$ 188,827</u>	<u>\$ 108,877</u>	<u>\$ 262,439</u>	<u>\$ 1,377,888</u>	<u>\$ 1,969,110</u>	<u>\$ 9,524,719</u>	<u>\$ 184,304</u>
\$ 249,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	819	8,820	143,978	84,793	-
-	-	-	-	-	-	-
-	-	-	17,923	122,878	248,123	177,000
-	-	-	-	-	-	-
-	-	2,821	8,884	13,743	51,838	1,170
<u>188,827</u>	<u>-</u>	<u>3,640</u>	<u>26,727</u>	<u>2,280,601</u>	<u>2,484,764</u>	<u>1,178,170</u>
<u>\$ 188,827</u>	<u>\$ -</u>	<u>\$ 3,640</u>	<u>\$ 26,727</u>	<u>\$ 2,280,601</u>	<u>\$ 2,484,764</u>	<u>\$ 1,178,170</u>
\$ -	\$ -	\$ -	\$ -	\$ 178,000	\$ 74,101	\$ -
-	-	-	-	-	-	-
-	86,371	382,888	1,323,428	1,861,878	18,058,746	-
-	21,888	7,438	-	22,873	(888,801)	5,850
<u>-</u>	<u>108,259</u>	<u>390,326</u>	<u>1,323,428</u>	<u>1,884,751</u>	<u>17,170,945</u>	<u>5,850</u>
<u>\$ -</u>	<u>\$ 108,259</u>	<u>\$ 390,326</u>	<u>\$ 1,323,428</u>	<u>\$ 1,907,626</u>	<u>\$ 17,170,945</u>	<u>\$ 5,850</u>
<u>\$ 188,827</u>	<u>\$ 108,259</u>	<u>\$ 390,326</u>	<u>\$ 1,323,428</u>	<u>\$ 2,028,102</u>	<u>\$ 18,352,890</u>	<u>\$ 111,704</u>

LAFAYETTE CITY-DARIEN CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINED BALANCE SHEET (CONTINUED)

October 31, 1997

With Comparative Totals for October 31, 1996

ASSETS	Road Construction Funds		LDSB -	LDSB -
	1997	1996	Water	Sewer
	Sales Tax	Sales Tax	Project Fund	Project Fund
Cash	\$ -	\$ -	\$ -	\$ -
Due from consolidated cash account	12,000,821	12,073,429	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental agencies (grant funds receivable)	-	-	1,400	-
Total assets	<u>\$12,000,821</u>	<u>\$12,073,429</u>	<u>\$ 1,400</u>	<u>\$ -</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to consolidated cash account	\$ -	\$ -	\$ -	\$ -
Accounts payable	231	178,814	-	-
Other payables	-	-	-	-
Retainage payable	-	-	1,400	-
Refundable advance	-	-	-	-
Due to other funds	88,827	84,779	-	-
Deferred Dividend	-	-	-	-
Total liabilities	<u>\$ 88,827</u>	<u>\$ 163,593</u>	<u>\$ 1,400</u>	<u>\$ -</u>
 Fund balances:				
Reserved for contingencies	\$ -	\$ -	\$ -	\$ -
Reserved -				
Designated for subsequent year's expenditures	-	-	-	-
Designated for capital expenditures	10,720,148	11,360,769	-	-
Undesignated (deficit)	<u>1,280,673</u>	<u>6,552,657</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$10,720,821</u>	<u>\$11,922,426</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$10,809,648</u>	<u>\$12,073,429</u>	<u>\$ 1,400</u>	<u>\$ -</u>

<u>Totals</u>	
<u>October 31,</u> <u>1991</u>	<u>October 31,</u> <u>1990</u>
\$ 500	\$ 189
78,425,503	48,973,488
82,347	"
3,440,253	1,897,371
<u>82,848,603</u>	<u>51,770,048</u>
<u>819,486,881</u>	<u>859,147,478</u>
\$ 349,433	\$ 349,943
1,448,787	2,903,408
31,237	29,098
972,433	1,833,900
-	88,878
248,288	113,488
<u>2,000,138</u>	<u>5,104,637</u>
<u>819,486,881</u>	<u>859,147,478</u>
\$ 4,277,809	\$ 4,588,800
1,281,809	2,480,800
62,874,214	48,334,481
<u>64,156,023</u>	<u>50,815,281</u>
<u>819,486,881</u>	<u>859,147,478</u>
<u>819,486,881</u>	<u>859,147,478</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1997

With Comparative Totals for Year Ended October 31, 1996

	Sales Tax Capital Impassments	Bond/Other Development Authority
Revenues:		
Intergovernmental	\$ 197,394	\$ -
Interest	1,089,438	87
Miscellaneous	<u>12,802</u>	<u>-</u>
TOTAL REVENUES	\$ 2,299,634	\$ 87
Expenditures:		
Current -		
General government	\$ 3,877,593	\$ -
Public safety	4,540,217	-
Public transportation	81,483	-
Streets and drainage	3,378,444	-
Health and welfare	-	-
Economic development and assistance	-	8,300
Urban redevelopment and housing	88,748	-
Culture and recreation	3,843,490	-
Capital projects	4,038,802	-
Debt service	<u>181,873</u>	<u>-</u>
total expenditures	\$ 20,884,000	\$ 8,300
Excess (deficiency) of revenues over expenditures	\$18,584,366	\$ 8,213
Other financing sources (uses):		
Proceeds from sale of bonds	\$ -	\$ -
Sale of fixed assets	88,388	-
Transfers from other funds	10,387,874	-
Transfers to other funds	11,833,840	(2,788)
Transfers to component units	<u>(180,800)</u>	<u>-</u>
Total other financing sources (uses)	\$ 21,928,302	\$ (2,788)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 3,972,434	\$ 5,425
Fund balances, beginning	13,710,336	8,218
Fund balances, ending	\$ 18,682,768	\$ 13,643

See Notes to Financial Statements.

Bond Construction Funds						
1978	1982	1985	1989	1990	1993	1998
Sales Tax	General Obligation	Sales Tax	Sales Tax	(Sales Tax)	Sales Tax	Sales Tax
\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -
-	5,834	20,000	81,000	81,000	611,396	18,948
-	-	-	-	284,817	400	-
<u>\$ -0-</u>	<u>\$ 5,834</u>	<u>\$ 20,000</u>	<u>\$ 81,000</u>	<u>\$ 1,035,800</u>	<u>\$ 612,800</u>	<u>\$ 18,948</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	197	20,721	808,918	100,150	1,808,399	-
-	-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 197</u>	<u>\$ 20,721</u>	<u>\$ 808,918</u>	<u>\$ 100,150</u>	<u>\$ 1,808,399</u>	<u>\$ -0-</u>
\$ -0-	\$ 5,837	\$ 2,778	\$ 1,028,918	\$ 812,708	\$ 11,227,383	\$ 20,892
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(21,000)	(91,000)	(81,000)	(811,000)	(10,000)
-	-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (21,000)</u>	<u>\$ (91,000)</u>	<u>\$ (81,000)</u>	<u>\$ (811,000)</u>	<u>\$ (10,000)</u>
\$ -0-	\$ 8,807	\$ (20,991)	\$ (808,918)	\$ 708,208	\$ 11,808,779	\$ -0-
-	182,860	372,958	1,879,918	1,812,658	21,217,828	8,892
-	-	-	-	-	-	-
<u>\$ -0-</u>	<u>\$ 182,867</u>	<u>\$ 388,387</u>	<u>\$ 1,071,000</u>	<u>\$ 1,731,650</u>	<u>\$ 22,278,216</u>	<u>\$ 2,892</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
Year Ended October 31, 1997

With Comparative Totals for Year Ended October 31, 1996

	ROAD Construction Funds		LOCAL -	LOCAL -
	1997	1996	LOCAL	LOCAL
	Balance	Balance	Project	Project
	Tax	Tax	Fund	Fund
REVENUES:				
Intergovernmental	\$ -	\$ -	\$200,000	\$ -
Interest	461,314	324,380	-	-
Miscellaneous	-	-	-	-
Total revenues	\$ 461,314	\$ 324,380	\$200,000	\$ -
Expenditures:				
CURRENT -				
General government	\$ 43,628	\$ 73,419	\$ 413	\$ -
Police safety	-	-	-	-
Public transportation	-	-	-	-
Streets and drainage	-	-	-	-
Health and welfare	-	-	-	-
Economic development and assistance	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Culture and recreation	-	-	-	-
Capital projects	22,830	221,380	222,888	281
Debt service	-	-	-	-
Total expenditures	\$ 66,458	\$ 294,804	\$223,301	\$ 281
Excess (deficiency) of revenues over expenditures	\$ 394,856	\$ 32,576	\$ 77,699	\$ -281
Other financing sources (uses):				
Proceeds from sale of bonds	\$12,000,000	\$14,000,000	\$ -	\$ -
Sale of fixed assets	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	(1,340,004)	(1,589,310)	-	-
Transfers to component units	-	-	-	-
Total other financing sources (uses)	\$10,659,996	\$12,410,690	\$ -	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$11,054,752	\$12,443,270	\$ 77,699	\$ -281
Fund balances, beginning	-	-	-	-
Fund balances, ending	\$11,054,752	\$12,443,270	\$ 77,699	\$ -281

<u>Totals</u>	
<u>October 31,</u> <u>1997</u>	<u>October 31,</u> <u>1998</u>
\$ 1,098,134	\$ 788,344
3,840,408	2,849,568
<u>4,938,542</u>	<u>3,637,912</u>
\$ 3,147,878	\$ 3,824,120
\$ 4,024,888	\$ 1,378,898
4,148,337	3,685,388
84,888	35,354
2,378,484	3,489,140
-	8,384
1,330	4,790
88,748	38,911
3,643,490	3,262,488
7,088,388	16,125,039
<u>107,878</u>	<u>89,726</u>
\$ 24,788,488	\$ 27,767,162
\$18,821,820	\$124,143,028
\$ 28,088,880	\$ -
88,389	43,278
33,387,878	21,848,381
14,999,999	(1,178,838)
<u>(122,820)</u>	<u>(103,689)</u>
\$ 43,947,880	\$ 26,397,326
\$ 27,386,379	\$ 13,748,788
<u>48,334,878</u>	<u>32,288,388</u>
\$ 75,820,834	\$ 48,328,375

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
SALES TAX CAPITAL IMPROVEMENTS FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Years Ended October 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
Revenues:		
Intergovernmental -		
Federal grants	\$ 381,473	\$ 31,546
Local government	8,824	54,510
Interest	2,890,434	3,482,873
Miscellaneous	<u>21,802</u>	<u>27,378</u>
total revenues	<u>\$ 3,302,933</u>	<u>\$ 3,396,307</u>
Expenditures:		
Current -		
General government	\$ 3,871,199	\$ 3,310,942
Public safety	4,548,337	3,490,338
Public transportation	83,483	38,194
Storms and drainage	2,378,444	3,454,140
Health and welfare	-	8,182
Urban redevelopment and housing	38,748	18,321
Culture and recreation	3,883,488	3,283,458
Capital projects	4,314,422	5,943,498
Debt service	<u>100,823</u>	<u>98,768</u>
total expenditures	<u>\$ 18,028,523</u>	<u>\$ 17,637,633</u>
deficiency of revenues over expenditures	<u>\$14,725,590</u>	<u>\$14,241,326</u>
Other financing sources (uses):		
Sale of machinery and equipment	\$ 84,369	\$ 48,379
Transfers from other funds	22,187,826	21,778,347
Transfers to other funds	12,538,440	128,360
Transfers to component units	<u>(488,820)</u>	<u>(143,820)</u>
Total other financing sources (uses)	<u>\$ 24,321,815</u>	<u>\$ 21,682,266</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 9,596,324</u>	<u>\$ 8,440,940</u>
Fund balance, beginning	<u>11,720,326</u>	<u>12,622,321</u>
Fund balance, ending	<u>\$ 21,316,650</u>	<u>\$ 21,063,261</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUNDS
 SALES TAX CAPITAL IMPROVEMENTS FUND

STATE OF APPROPRIATIONS
 YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>
City-Parish Council	\$ 2,888,491
Mayor/President	13,188
City Court	2,461,179
Legal Department	28,460
Department of Administration	388,943
Police Department	8,148,218
Fire Department	6,828,300
Department of Public Works	28,900,220
Department of Recreation and Parks	7,248,848
Department of Community Development	2,942,808
Civil Service	3,328
Leasing and Development Management	398,048
Other appropriations:	
Internal appropriations (Transfers to other funds)	1,274,488
Transfers to component units (Parish)	208,000
External appropriations	178,585
Sales administrative fees	<u>823,088</u>
Totals	<u>58,008,221</u>

Expenditures		Obligated Funds		Variance - Favorable (Unfavorable)			
Current Year		Encumbrances	Total				
\$	3,271	\$	-	\$	3,271	\$	(2,883,218)
	28,888		-		28,888		4,103
	1,921,873		363,744		2,278,215		127,948
	-		-		-		38,448
	883,274		13,838		789,213		388,821
	1,483,293		798,493		2,222,877		7,028,181
	1,738,328		321,732		2,060,793		2,888,828
	8,503,808		2,188,482		10,213,098		18,783,688
	2,298,538		2,928,924		4,818,534		2,230,848
	882,848		882,348		1,813,194		2,228,818
	3,188		-		3,188		13
	14,458		488		13,984		288,481
	1,218,448		-		1,218,448		18,481
	188,888		-		188,888		-
	183,878		18,884		168,877		2,488
	<u>221,888</u>		<u>-</u>		<u>221,888</u>		<u>-</u>
<u>\$</u>	<u>22,682,688</u>	<u>\$</u>	<u>4,818,128</u>		<u>22,120,688</u>		<u>\$ 12,883,228</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
SALES TAX CAPITAL IMPROVEMENTS FUND

SUMMARY OF EXPENDITURES
Year Ended October 31, 1997

	Total	Cash
City Parish Council	\$ 1,575	\$ -
Mayor/President	29,088	-
City Court	1,913,471	-
Department of Administration	693,276	-
Police Department	1,403,189	-
Fire Department	3,735,429	523,000
Department of Public Works	8,123,808	-
Department of Recreation and Parks	2,328,290	-
Department of Community Development	860,849	-
Civil Service	3,208	-
Zoning and Development Management	34,459	-
external Appropriations	533,073	-
Other (Administrative Fees)	512,022	-
	\$18,553,088	\$ 123,000

* Items not considered to be of lasting capital benefit.

Buildings	Streets	Improvements Other Than Buildings		Equipment	
		Drainage	Subsides	Other	Other*
\$ -	\$ -	\$ -	\$ -	\$ 2,871	\$ -
-	-	-	-	28,888	-
1,872,818	-	-	29,453	-	-
-	-	-	30,558	155,624	187,880
60,438	-	-	882,488	316,282	28,338
21,872	-	-	208,278	1,829,888	82,287
208,148	2,862,892	2,471,848	282,427	788,202	1,211,848
1,688,268	28,248	18	148,127	829,122	1,280,818
274,282	-	-	42,248	114,258	228,842
-	-	-	-	2,288	-
-	-	-	28,827	28,822	-
-	-	-	-	-	122,478
-	-	-	-	-	822,882
<u>28,822,228</u>	<u>21,228,222</u>	<u>22,822,228</u>	<u>21,822,822</u>	<u>22,222,222</u>	<u>22,422,222</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 HOUSING DEVELOPMENT ASSISTANCE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Interest	\$ 87	\$ 79
Expenditures:		
CURRENT -		
housing development and assistance	<u>8,300</u>	<u>8,781</u>
Deficiency of revenues over expenditures	\$ (8,213)	\$ (8,702)
Other financing uses:		
Transfers to other funds	<u>(1,291)</u>	<u>-</u>
Deficiency of revenues over expenditures and other uses	\$ (9,504)	\$ (8,702)
Fund balance, beginning	<u>8,018</u>	<u>16,714</u>
Fund balance, ending	<u><u>\$ -486</u></u>	<u><u>\$ 8,012</u></u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 DOWNTOWN DEVELOPMENT AUTHORITY FUND

SCHEDULE OF EXPENDITURES CONSOLIDATED TO CAPITAL BUDGET (GAAP BASIS)
 YEAR ENDED OCTOBER 31, 1997

	Project Authorization	Expenditures		Balance of Incomplete Project
		Prior Years	Current Year	
Downtown Development -				
Total authorization	\$ 500,000			
Less noncapital expenditures:				
Prior years	(10,487)			
Current year	<u>15,120</u>			
Available for capital projects	<u>\$ 474,393</u>	<u>\$ 490,044</u>	<u>\$ -0-</u>	<u>\$ 10,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUNDS
 1979 SALES TAX BOND CONSTRUCTION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Expenditures:		
General government	\$ -	\$ 14,439
Other financing sources:		
Transfers from other funds	<u>-</u>	<u>15,169</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -0-	\$ 7,129
Accumulated deficit, beginning	<u>-</u>	<u>12,199</u>
Fund balance, ending	<u>\$ -0-</u>	<u>\$ -0-</u>

(See Notes to Financial Statements.)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1981 GENERAL OBLIGATION BOND CONSTRUCTION FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Years Ended October 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
REVENUES:		
Interest	\$ 0,004	\$ 0,000
EXPENDITURES:		
Capital projects	<u>321</u>	<u>0</u>
EXCESS OF REVENUES over expenditures	\$ 0,017	\$ 0,000
Fund balance, beginning	<u>100,000</u>	<u>00,000</u>
Fund balance, ending	<u>\$ 100,017</u>	<u>\$ 00,000</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1962 GENERAL OBLIGATION BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (NAAP BASIS)
 Year ended October 31, 1967

	Project Authorization	Expenditures		Balance of Incomplete Project
		Prior Years	Current Year	
Street project:				
Create Laundry - Phase II	\$ 200,000	\$ 47,162	\$ 182	\$ 152,656

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1995 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

Year Ended October 31, 1997

With Comparative Totals for Year Ended October 31, 1996

	1997			1996
	Total	State	Fed/Other	
Revenues:				
Interest	\$ 11,180	\$ 6,686	\$ 44,814	\$ 11,831
Expenditures:				
Capital projects	23,121	23,121	-	7,482
Excess (deficiency) of revenues over expenditures	\$ 7,779	\$ 7,835	\$ 44,814	\$ 28,241
Other financing sources (uses):				
proceeds from sale of property	-	-	-	3,498
Transfers to other funds	121,228	29,828	(14,828)	120,812
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (13,721)	\$ (13,721)	\$ -	\$ (4,922)
fund balance, beginning	373,558	128,463	247,426	373,558
Fund balance, ending	\$ 359,837	\$ 114,742	\$ 247,426	\$ 368,636

SEE NOTES TO FINANCIAL STATEMENTS.

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1995 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
 Year Ended October 31, 1997

	Project Identification	Expenditures		Balance of Incomplete Projects
		Fiscal Years	Current Year	
Street projects:				
	Kenzie Laundry Road Phase II	\$ 378,891	\$ 620,813	\$ -
	South College Road Phase I	438,490	251,284	1,818
	Wilma - St. Antoine	88,870	83,184	-
	Camden - South Platte	<u>38,828</u>	<u>32,823</u>	<u>17,885</u>
		\$1,345,081	\$ 798,104	\$ 200,103
Drainage projects:				
	Bible Drive Canals	<u>68,238</u>	<u>28,862</u>	<u>64,222</u>
		<u>\$1,413,319</u>	<u>\$ 826,966</u>	<u>\$ 264,325</u>
Amount to be funded by				
Federal grants				<u>264,325</u>
Amount to be funded by Lafayette City-Parish Consolidated Government				<u>\$ 562,641</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1997 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 Year Ended October 31, 1997
 With Comparative Totals for Year Ended October 31, 1996

	1997			1996
	TOTAL	REVENUE	EXPENSES	
Revenues:				
Interest	\$ 21,394	\$ 21,393	\$ 70,789	\$ 124,827
Expenditures:				
Capital projects	552,528	552,528	24,326	192,333
Excess (deficiency) of revenues over expenditures	\$ (431,134)	\$ (331,135)	\$ 46,463	\$ 132,494
Other financing uses:				
Transfers to other funds	(121,224)	(121,222)	(172,362)	(214,821)
Excess (deficiency) of revenues over expenditures and other uses	\$ (552,358)	\$ (452,357)	\$ (125,899)	\$ (181,333)
Fund balance, beginning	1,824,346	822,818	1,824,688	2,027,531
Fund balance, ending	<u>\$ 1,271,988</u>	<u>\$ 370,461</u>	<u>\$ 1,698,789</u>	<u>\$ 1,846,198</u>

see Notes to Financial Statements.

LAFAYETTE CITY-DARIEN CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1989 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (YEAR BASIS)
 Year ended October 31, 1997

	Project Authorization	Expenditures		Balance of Incomplete Projects
		FY89 Year	Current Year	
Street projects:				
Congress/Wentwood Improvements	\$ 441,184	\$ 327,184	\$ 9,467	\$ 104,533
Madison Mills Lane	188,880	-	4,917	183,963
Blushing Drive Extension	128,880	18,881	284,190	1,009
Dunsmuir/Cherry Traffic Improvements	120,880	15,884	74,898	-
Gloucester Street	180,880	87	148,813	-
State Street Extension	80,880	11	3,089	44,818
Jefferson Street Underpass	80,880	-	-	80,880
	<u>\$1,320,184</u>	<u>\$ 441,884</u>	<u>\$ 328,882</u>	<u>\$ 398,818</u>
Drainage projects:				
Coulee Ile des Canons, Lot 101 I	\$1,800,883	\$ 188,788	\$ 18,838	\$ 708,888
Ball Drain Subdivision Brain and Street Reconstruction	24,888	-	8,487	17,888
Crandon Coulee No. 2-B	100,888	100,888	-	88,111
	<u>\$1,925,883</u>	<u>\$ 289,888</u>	<u>\$ 26,886</u>	<u>\$ 815,888</u>
	<u>\$1,808,888</u>	<u>\$ 1,808,888</u>	<u>\$ 1,808,888</u>	<u>\$1,808,888</u>

LAFAYETTE CITY-SCHOOL CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1992 SAGEE TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1997
With Comparative Totals For Year Ended October 31, 1996

	1997			1996
	Total	Revenues	Expenses	
Revenues:				
Intergovernmental -				
Federal grant	\$ 78,388	\$ 78,388	\$ -	\$ -
Local government	708,088	708,088	-	-
Interest	83,883	17,532	48,811	201,138
Miscellaneous	158,023	7,382	148,748	7,318
Total revenues	\$ 1,027,382	\$ 799,388	\$ 117,559	\$ 208,456
Expenditures:				
Capital projects	188,182	18,188	188,042	9,891,812
Excess (deficiency) of revenues over expenditures	\$ 839,200	\$ 781,200	\$ 62,493	\$ 19,564,544
Other financing (uses):				
Transfers to other funds	(81,821)	(17,512)	(68,312)	(181,128)
Excess (deficiency) of revenues over expenditures and other uses	\$ 757,379	\$ 763,688	\$ 24,181	\$ 19,383,416
Fund balance (accumulated deficit), beginning	<u>3,012,882</u>	<u>(186,781)</u>	<u>1,328,324</u>	<u>4,028,282</u>
Fund balance, ending	<u>\$ 3,770,261</u>	<u>\$ 576,907</u>	<u>\$ 1,352,505</u>	<u>\$ 3,416,698</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 MONROVIA, LOUISIANA
 CAPITAL PROJECTS FUND
 1998 BOND TAX AND BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
 YEAR ENDED OCTOBER 31, 1997

	Project Authorization	Expenditures		Balance of Incomplete Contracts
		FY97 Actual	Contract Total	
Street projects:				
Ernest Landry Road				
Phase 1E-A	\$ 845,000	\$ 17,100	\$ 100	\$ 827,800
Choudrou Boulevard				
Phase 1E-B	114,800	1,450	-	113,350
Streetscape Project	5,076,000	3,055,100	30,000	1,990,900
Ernest Landry Road Phase 2	70,000	40,000	100	30,000
Dallas/Andersson Caffery	81,500	3,321	2,054	76,125
	<u>\$ 4,993,300</u>	<u>\$ 3,316,971</u>	<u>\$ 32,254</u>	<u>\$ 1,644,021</u>
Drainage projects:				
Bertrand Drive Coulee				
Extension	\$ 1,807,100	\$ 1,804,100	\$ -	\$ 3,000
Caffery Parkway Overfall	610,000	610,000	-	0
Parrell Drive Drainage	210,000	500,000	6,000	2,000
Mayfield Farm Road Drainage	37,000	20,000	100	16,900
Debatille Coulee	600,000	610,100	110,700	179,200
Coulee Mine Branch/Unit	550,000	550,000	-	0
Jordan Coulee	581,000	600,000	-	217,000
Coulee Mine Improvements	100,000	60,700	-	39,300
Holia Street Overfall	170,210	170,200	-	0
Oak Coulee	170,000	140,000	11,000	1,000
	<u>\$ 4,625,310</u>	<u>\$ 4,995,100</u>	<u>\$ 121,700</u>	<u>\$ 437,200</u>
	<u>\$ 9,618,610</u>	<u>\$ 8,312,071</u>	<u>\$ 153,954</u>	<u>\$ 2,081,221</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1997 SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1997
With Comparative Totals For Year Ended October 31, 1996

	1997				1996
	Total	Revenues	Expenses	Encumbrance	
REVENUES:					
Interest	\$ 811,576	\$ 188,887	\$ 643,778	\$ 1,548	\$ 738,283
Miscellaneous	822	-	822	-	1,211
TOTAL revenues	\$ 812,398	\$ 188,887	\$ 643,798	\$ 1,548	\$ 739,494
EXPENDITURES:					
Capital projects	1,818,828	1,528,888	812,072	1,438	2,870,812
Excess (deficiency) of revenues over expenditures	\$ (1,006,430)	\$ (1,339,999)	\$ (168,274)	\$	\$ (1,131,318)
Other financing sources (uses):					
Transfers to other funds	582,388	108,883	473,505	12,580	673,356
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (424,042)	\$ (1,231,116)	\$ (168,659)	\$ (1,458)	\$ (457,962)
FUND BALANCE, beginning	12,127,825	1,523,222	2,536,454	57,224	10,988,705
FUND BALANCE, ending	\$ 11,703,783	\$ 2,292,106	\$ 2,367,795	\$ (1,458)	\$ 10,530,743

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1993 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO
CAPITAL BUDGET (2000 BASIS)
Year Ended October 31, 1997

Project Authorization	Expenditures		Balance of Encumbrances	
	FY1997 Total	Current Year		
Street projects:				
Ambassador Caffery Parkway Lighted/IA ZIP	\$ 183,800	\$ -	\$ -	\$ 183,800
Walker Drive Extension	129,744	129,744	-	-
Brea Bra/Pinkhook Turn Lane	185,800	185,800	-	-
Melia Fontaine Drive Extension	418,000	-	-	418,000
Gulien/Foreman Intersection	718,375	97,746	582,800	137,829
Demolcourt Drive Extension	608,000	8,000	83,817	516,183
Gulien/Berkman/William	47,000	42,900	4,100	-
East Simcoo/Litch Street Intersection	648,900	648,144	1,310	-
Hidden Acres/Ferry Street Crossing	342,750	342,750	-	-
JENNISON STREET LIGHT (Caffery ZIP)	188,480	188,481	1,070	7,929
Louisiana Avenue Extension Phase II	180,000	128,910	114,938	246,102
North St. Antoine Street Extension	150,000	1,888	45,386	102,726
St. Antoine/Gulien Intersection	381,844	-	-	381,844
Barry Street Phase II	172,800	-	-	172,800
Highland Drive Extension	150,144	34	22,841	127,299
Marcell Drive Safety Improvements	180,000	-	-	180,000
Jefferson Street Underpass	82,000	-	-	82,000
Windsor Drive Extension	187,500	-	187,500	-
Gulien/Ambassador Caffery TURN Lane	28,778	-	500	28,278
	<u>\$2,472,682</u>	<u>\$1,128,623</u>	<u>\$1,128,623</u>	<u>\$1,344,059</u>
Drainage projects:				
Acadian Oaks Drainage	\$ 458,000	\$ 18,157	\$ -	\$ 439,843
Hell Borne Drainage/Street Reconstruction	225,000	44,447	174,000	5,553
Broadmoor Collier Phase I	1,701,000	21,340	54,400	1,625,260
Acadian River Canal Ician Drive	380,000	55,963	348,017	-
Detention Condem	1,243,818	28,800	-	1,215,018

(continued)

LAKEVIEW CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1991 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO
 CAPITAL BUDGET (GRAND TOTALS) (CONTINUED)
 Year Ended October 31, 1997

	Project Authorization	Expenditures		Balance of Incomplete Accounts
		Prior Years	Current Year	
Drainage projects (continued):				
Bliss Drive Culvert	\$ 1,513,185	\$ -	\$ -	\$ 1,513,185
Parrell Road Drainage Improvement	188,800	113,104	44,788	-
Devold Drive Culvert	75,000	48,188	6	21,742
Kansas/Bowling/Ambrose/Louis Drainage	877,800	81,495	2,793	813,142
E Verdol Culvert Lateral 2 (Yvette Marie)	108,000	60,180	16,845	48,028
Exton/Elin Drive Drainage	808,000	277,800	98,120	48,138
Lewis Mark Drainage	118,000	51,500	183,408	-
Meadow Lane Outfall	108,000	12,024	293	88,688
Oak Coulee	981,700	12,888	19,428	882,488
Green Oaks Pump Renovation	278,974	219,788	7,208	45,604
Bus Charverie Outfall	188,800	214,708	88,218	-
Thruway Park Road Drainage	188,881	143,895	-	44,986
Walker Road Drainage	750,000	19,128	1,278	711,492
McKoyler Street Drainage	298,000	-	-	298,000
	<u>222,774,248</u>	<u>82,488,382</u>	<u>8,811,022</u>	<u>149,488,882</u>
Renovation projects:				
Rehabiliton Park Center	\$ 2,212,888	\$ 228,882	\$ 3,428	\$ 1,980,578
	<u>212,788,822</u>	<u>52,888,018</u>	<u>21,828,222</u>	<u>139,088,582</u>
Amount to be funded by state grants				<u>116,308</u>
Amount to be funded by Lafayette Consolidated Government				<u>212,132,882</u>

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1998 BOND TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Years Ended October 31, 1997 and 1998

	1997	1998
Revenues:		
Interest	\$ 10,943	\$ 88,811
Miscellaneous	-	6,388
Total revenues	\$ 10,943	\$ 95,199
Expenditures:		
Current:		
General government	\$ -	\$ 41,808
Capital projects	-	3,728,288
Total expenditures	\$ -	\$ 3,814,796
Excess (deficiency) of revenues over expenditures	\$ 10,943	\$ (3,719,597)
Other financing uses:		
Transfers to other funds	(18,882)	(88,821)
Excess (deficiency) of revenues over expenditures and other uses	\$ -	\$ (3,408,180)
Fund balance, beginning	5,852	3,418,312
Fund balance, ending	5,852	3,418,312

See Notes to Financial Statements.

SAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFALETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1999 SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO
 CAPITAL BUDGET (FARF BASIS)
 Year Ended October 31, 1997

	Project Subdescription	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Jefferson Streetcape/Land Systems	\$ 3,635,000	\$ 3,635,332	\$ _____	\$ _____

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1991A SALES TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1997

Revenues:	
Interest	\$ 443,314
Expenditures:	
Current:	
General government	4 63,913
Capital projects	<u>14,833</u>
Total expenditures	\$ 168,746
Excess of revenues over expenditures	\$ 274,568
Other financing sources (uses):	
Proceeds from sale of bonds	\$12,000,000
Transfers to other funds	<u>(3,142,884)</u>
	\$18,857,116
Excess of revenues and other sources over expenditures and other uses	\$19,092,713
Fund balance, beginning	<u> -</u>
Fund balance, ending	<u>\$19,092,713</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1987A SALES TAX BOND CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
Year Ended October 31, 1987

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Fiscal Year	Current Year	
Street projects:				
Madison Mills Lane	\$ 100,000	\$ -	\$ -	\$ 100,000
Ashmossade Caffery/Johnston Interchange	80,000	-	-	80,000
Caffery/Congress Turn Lanes	400,000	-	40	400,000
Belle Fontaine/Westmark Turn	400,000	-	-	400,000
Congress Widening at Bertrand	1,000,000	-	-	1,000,000
Dallas Drive Extension (To LA 90)	100,000	-	25,000	75,000
Devalcourt Drive Extension	100,000	-	-	100,000
Dallas/Bertrand/Biljeard	400,000	-	13,078	386,922
Oryenne/Lee Improvements	80,000	-	-	80,000
Devalcourt Drive Extension - Phase II	100,000	-	-	100,000
Concert Road Widening	100,000	-	-	100,000
Louisiana Avenue Extension Phase II - Willow/Gloria	1,000,000	-	-	1,000,000
North St. Antoine Extension - Port Des Hostes	100,000	-	-	100,000
Midwest Road Realignment and Reconstruction	100,000	-	-	100,000
	<u>\$18,100,000</u>	<u>\$ -</u>	<u>\$ 13,017</u>	<u>\$18,113,983</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUND
1997B BILLS TAX BOND CONSTRUCTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended October 31, 1997

Revenues:	
Interest	<u>\$ 428,288</u>
Expenditures:	
CURRENT -	
General government	\$ 75,459
Capital projects	<u>224,588</u>
Total expenditures	<u>\$ 300,047</u>
Excess of revenues over expenditures	<u>\$ 128,241</u>
Other financing sources (uses):	
Proceeds from sale of bonds	\$14,908,000
Transfers to other funds	<u>(1,889,759)</u>
	<u>\$13,018,241</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$13,146,482</u>
Fund balance, beginning	<u> -</u>
Fund balance, ending	<u>\$13,146,482</u>

See Notes to Financial Statements.

LAFAYETTE CITY-CARIBBE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 CAPITAL PROJECTS FUND
 1997B BILLS TAX ROAD CONSTRUCTION FUND

SCHEDULE OF EXPENDITURES COMPARED TO CAPITAL BUDGET (GAAP BASIS)
 Year Ended October 31, 1997

	Project Authorization	Expenditures		Balance of Encumbrance Reserves
		Fiscal Year	Current Year	
Street projects:				
Midlands Drive Extension	\$ 300,000	\$ -	\$ -	\$ 300,000
Greenleaf Drive New Hope/Ridge	425,000	-	388	424,612
Johnson/H. College Turn Lanes	100,000	-	-	100,000
Jefferson Street/Vermilion/ Cypress Interways	3,000,000	-	-	3,000,000
Lake Street Extension (Waste/Fuller)	200,000	-	-	200,000
Madeline/University Turn Lanes	220,000	-	-	220,000
Opjundom IIB - Waste Landry/Cameron	120,000	-	-	120,000
Camelia Boulevard Extension	2,500,000	-	-	2,500,000
New Street - Hermann/Surrey	200,000	-	-	200,000
Waste Landry Widening Phase I	707,000	-	-	707,000
East Oak Newton West - 180/University	900,000	-	83,128	816,872
East Oak Newton East - 180/Louisiana Avenue	250,000	-	-	250,000
South Domingue Extension - Dennis/Bergel Loop	200,000	-	170	199,830
St. John Reconstruction - University/Cameron	670,000	-	-	670,000
West Miller Street - University/Ambassador Cafery	3,000,000	-	207,740	2,792,260
Mass/Ambassador Intersection Improvement	200,000	-	-	200,000
	<u>212,700,000</u>	<u>\$ -</u>	<u>\$ 287,968</u>	<u>\$212,412,032</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFOURCHES, LOUISIANA
 CAPITAL PROJECTS FUNDS
 LCDBG - WATER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1997

	<u>Budget</u>	Actual Price Levels	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 281,818	\$182,801	\$ 99,017	\$ 210,083	\$111,066
Expenditures:					
CURRENT -					
General government:					
Personnel costs	\$ 1,564	\$ 2,208	\$ 1,159	\$ 182	\$ 1,087
Administrative costs	3,749	-	3,749	-	3,749
Other	148	118	131	89	59
Capital projects	588,143	382,883	205,260	228,858	2
Total	\$ 882,122	\$467,809	\$ 414,319	\$ 438,940	\$ 22,621
Excess (deficiency) of					
 revenues over					
 expenditures					
	\$ 111,066	\$ -0-	\$ 111,066	\$ -0-	\$ 111,066
Fund balance, beginning					
	-	-	-	-	-
Fund balance, ending					
	\$ 111,066	\$ 111,066	\$ 111,066	\$ 111,066	\$ 111,066

See Notes to Financial Statements.

LAFAYETTE CITY-BRASSIER CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
CAPITAL PROJECTS FUNDS
L0000 - BRASSIER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (HEAD START) AND ACTUAL
Year Ended October 31, 1997

	Budget	Actual Prior Years	Remaining Budget	Current Year Actual	Variance - Favorable (Unfavorable)
Revenues:					
Intergovernmental -					
Federal grant	\$ 127,510	\$127,485	\$ 24,025	\$ 285	\$127,200
Expenditures:					
Current -					
General government:					
Personnel costs	\$ 4,289	\$ 3,870	\$ 519	\$ -	\$ 519
Administrative costs	6,541	3,848	2,693	-	2,293
Capital projects	412,761	412,421	34,340	285	34,055
Total					
expenditures	\$ 424,591	\$182,139	\$ 241,452	\$ 285	\$ 241,167
Deficiency of revenues over expenditures	\$ 196,981	\$154,654	\$ 117,427	\$ -	\$ 117,427
Other financing sources:					
Transfers from other funds	24,543	22,878	1,665	-	1,665
Excess (deficiency) of revenues and other sources over expenditures	\$ 22,436	\$ -	\$ 1,750	\$ -	\$ 1,750
Fund balance, beginning					
Fund balance, ending		\$ 22,436		\$ 1,750	

See Notes to Financial Statements.

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ENTERPRISE FUNDS

Utilities System Fund - To account for the provision of electric, water and sewer services to the residents of the City and some residents of the Parish. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collections.

Lafayette Public Power Authority (LPPA) - To account for the operations of a coal-fired electric generation plant at Bayou, Louisiana, and the sale of energy produced therefrom to the Lafayette City-Parish Consolidated Government. LPPA owns 50% of the total plant and accounts for 50% of total costs on its accounting records. The City has agreed to purchase all electric power from the Authority under the terms of a power sales contract. All activities necessary to provide such services are accounted for in the Authority, which is a component unit of the Lafayette City-Parish Consolidated Government.

Environmental Services Disposal Fund - To account for the provision of solid waste collection services to the residents of the city. Solid waste collection, including collection of combustible materials, is performed by Waste Management of Louisiana, Inc. under a contract with the City; whereby, the City bills and collects a monthly service charge from residents and is, in turn, billed a monthly service charge per household by Waste Management. Also accounted for in this fund are a collection program for recyclable materials, operated by The Recycling Foundation under a contract with the City, and a composting facility for combustible materials operated by the City.

Animal Control Shelter Fund - To account for the operation of an animal shelter and parish-wide animal control program. Services are financed by user charges and are also subsidized by appropriations from the City's General Fund and the Parish's General Fund.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET
OCTOBER 31, 1997

With Comparative Totals For October 31, 1996

ASSETS	Lafayette Public Energy Authority
	DOLLARS System Fund
CURRENT ASSETS	
Cash	\$ 2,108,261
Due from consolidated cash accounts	10,887
Investments, at cost or amortized cost	-
Accounts receivable, net	17,777,896
Special assessments receivable	8,783
Due from other funds	588,453
Inventory, net of allowance for obsolescence	3,108,322
Prepaid expenses	8,261
Total current assets	<u>\$ 24,620,123</u>
RESTRICTED ASSETS	
Cash	\$ 4,488,500
Due from consolidated cash accounts	4,386,818
Investments, at amortized cost	75,417,812
Receivables	884,212
Total restricted assets	<u>\$ 85,177,342</u>
PLANT AND EQUIPMENT	
Land	\$ -
Buildings and site improvements	-
Equipment	-
Utility plant and equipment	182,328,823
Accumulated depreciation	(128,215,891)
Utility plant acquisition adjustments	88,421,288
Accumulated amortization	(28,822,748)
Construction in progress	41,361,513
Total plant and equipment	<u>\$ 82,329,823</u>
OTHER ASSETS	
Special assessments receivable	\$ 24,212
DEFERRED DEBITS	
Costs to be recovered from future billings	\$ -
Unauthorized debt discounts and expenses	491,723
Miscellaneous	1,487
Total deferred debits	<u>\$ 493,210</u>
Total assets	<u>\$100,314,888</u>

Environmental Services Disposal Fund	Animal Control Business Fund	Totals	
		October 31, 1997	October 31, 1996
\$ 300	\$ 150	\$ 9,871,812	\$ 8,046,999
-	-	10,847	19,482
-	-	-	2,400,000
<u>1,300,300</u>	<u>6,821</u>	<u>10,889,000</u>	<u>10,466,481</u>
-	-	8,738	7,000
-	31,417	618,478	780,800
-	-	12,287,398	12,400,800
-	-	<u>18,882</u>	<u>3,268</u>
<u>\$ 1,300,300</u>	<u>\$ 68,238</u>	<u>\$ 18,778,180</u>	<u>\$ 18,108,279</u>
\$ -	\$ -	\$ 28,311,778	\$ 28,388,779
-	-	4,394,818	4,320,803
-	-	87,643,888	88,550,519
-	-	<u>818,782</u>	<u>1,008,010</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$220,298,472</u>	<u>\$222,708,112</u>
\$ 3,147,888	\$ -	\$ 3,147,888	\$ 3,147,888
3,588,478	478,043	3,097,709	3,048,241
407,309	308,138	1,388,847	979,131
-	-	478,516,891	487,379,804
13,784,364	1488,4870	182,284,393	188,880,832
-	-	89,803,388	58,849,488
-	-	121,608,766	121,718,899
-	-	<u>87,808,832</u>	<u>28,717,312</u>
<u>\$ 3,610,829</u>	<u>\$ 1,876,618</u>	<u>\$220,838,732</u>	<u>\$222,608,302</u>
\$ -	\$ -	\$ 24,727	\$ 24,125
\$ -	\$ -	\$ 21,247,774	\$ 22,943,941
-	-	1,343,044	1,949,800
-	-	<u>1,482</u>	<u>18,824</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,591,782</u>	<u>\$ 24,912,565</u>
<u>\$ 6,928,128</u>	<u>\$ 308,308</u>	<u>\$248,347,810</u>	<u>\$247,081,367</u>

(Cont. Next)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINED BALANCE SHEET (CONTINUED)

October 31, 1997

With Comparative Totals for October 31, 1996

LIABILITIES AND FUND EQUITY	Water System Fund	Lafayette Public Power Authority
CURRENT LIABILITIES (payable from current assets)		
Due to consolidated cash accounts	\$ -	\$ -
Accounts payable - trade	4,813,000	750,070
Accounts payable - other	1,587,500	-
Retainage payable	1,304,870	-
Due to other funds	275,840	502,860
Accrued uncompensated absences	829,100	-
Accrued environmental remediation expenses	1,024,200	-
Other current and accrued liabilities	1,508,328	-
Total	<u>\$ 11,242,838</u>	<u>\$ 1,252,930</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/01)	\$ 5,700,000	\$ 5,355,000
Interest coupons payable (due 11/01)	810,420	3,888,270
Customers' deposits	4,208,573	-
Total	<u>\$ 10,718,993</u>	<u>\$ 9,243,270</u>
Total current liabilities	<u>\$ 21,961,831</u>	<u>\$ 20,486,200</u>
OTHER LIABILITIES		
Revolving loan fund advances	\$ 4,088,380	\$ -
Revenue bonds payable	37,028,000	387,848,000
Unrestricted less on bond refunding	(1,042,523)	(110,126,473)
Total other liabilities	<u>\$ 40,073,857</u>	<u>\$ 277,721,527</u>
Total Liabilities	<u>\$ 62,035,688</u>	<u>\$ 228,207,727</u>
FUND EQUITY		
Contributed capital	\$ 13,181,380	\$ -
Retained earnings (accumulated deficit) -		
Reserved	\$ 75,485,360	\$ 7,389,164
Derecognized:		
Designated for self-insurance	771,487	-
Undesignated (deficit)	(212,428,280)	-
Total retained earnings (accumulated deficit)	<u>\$ 54,033,240</u>	<u>\$ 7,389,164</u>
Total Fund equity	<u>\$ 67,214,620</u>	<u>\$ 7,389,164</u>
Total Liabilities and Fund equity	<u>\$ 129,250,308</u>	<u>\$ 235,596,891</u>

See Notes to Financial Statements.

Recreational Services Disposal Fund	Annual Contract Exhibit Fund	Totals	
		October 31, 1997	October 31, 1998
\$ 1,048,880	\$ 17,489	\$ 1,865,303	\$ 533,329
489,880	3,321	8,388,841	8,488,435
-	-	1,347,848	823,884
-	-	1,364,970	388,434
27,849	-	888,811	377,874
28,371	9,695	832,827	848,471
-	-	1,324,005	1,541,957
<u>56,260</u>	<u>9,165</u>	<u>1,328,373</u>	<u>2,188,825</u>
<u>\$ 2,787,889</u>	<u>\$ 25,284</u>	<u>\$ 28,881,714</u>	<u>\$ 22,888,881</u>
\$ -	\$ -	\$ 18,888,888	\$ 12,788,888
-	-	8,933,789	8,888,389
-	-	8,328,871	8,338,415
<u>-</u>	<u>-</u>	<u>18,228,888</u>	<u>12,228,784</u>
<u>\$ 2,787,889</u>	<u>\$ 25,284</u>	<u>\$ 27,262,874</u>	<u>\$ 24,187,355</u>
\$ -	\$ -	\$ 4,288,888	\$ 882,483
-	-	188,888,888	188,888,888
-	-	118,872,218	121,887,261
<u>-</u>	<u>-</u>	<u>189,287,874</u>	<u>173,833,874</u>
<u>\$ 2,787,889</u>	<u>\$ 25,284</u>	<u>\$187,382,182</u>	<u>\$173,227,828</u>
\$ 3,327,888	\$ 223,768	\$ 41,328,818	\$ 41,387,888
\$ -	\$ -	\$ 82,818,813	\$ 88,888,874
-	-	771,447	1,310,818
<u>278,887</u>	<u>2,248</u>	<u>819,289,882</u>	<u>182,488,888</u>
<u>\$ 278,887</u>	<u>\$ 2,248</u>	<u>\$181,218,882</u>	<u>\$18,828,852</u>
<u>\$ 3,247,721</u>	<u>\$ 118,328</u>	<u>\$187,328,328</u>	<u>\$18,828,321</u>
<u>\$ 2,018,328</u>	<u>\$ 188,328</u>	<u>\$284,821,328</u>	<u>\$22,821,328</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
MEMBERSHIP FUNDS
UTILITIES SYSTEM FUND

BALANCE SHEETS
October 31, 1987 and 1988

ASSETS	<u>1987</u>	<u>1988</u>
CURRENT ASSETS		
Cash	\$ 2,394,143	\$ 1,987,748
Due from consolidated cash account	18,843	18,843
INVESTMENTS, at cost or amortized cost	-	3,400,000
Accounts receivable, net	17,777,086	19,428,873
Due from other funds	584,423	628,759
Special assessments receivable	4,723	7,100
Inventory -		
Materials and supplies, net of obsolescence	2,125,457	2,717,682
Fuel oil, net of valuation allowance	1,194,800	2,194,800
Prepaid expenses	<u>2,121</u>	<u>2,822</u>
Total current assets	<u>\$ 24,228,723</u>	<u>\$ 28,183,832</u>
RESTRICTED ASSETS		
Cash	\$ 4,848,188	\$ 4,784,428
Due from consolidated cash account	4,384,028	4,222,500
Investments, at cost or amortized cost	78,427,423	77,489,188
Receivables	<u>488,719</u>	<u>788,123</u>
Total restricted assets	<u>\$ 88,148,358</u>	<u>\$ 87,284,239</u>
PLANT AND EQUIPMENT, net of accumulated depreciation and amortization:		
Utilities plant and equipment in service	\$128,382,873	\$188,478,601
Electric plant acquisition adjustments	28,800,428	36,370,423
Construction work in progress	<u>81,743,613</u>	<u>24,578,282</u>
Total plant and equipment	<u>\$238,926,914</u>	<u>\$249,427,306</u>
OTHER ASSETS		
Special assessments receivable	<u>\$ 14,127</u>	<u>\$ 14,125</u>
DEFERRED DEBITS		
Amortized debt discount and expense	\$ 425,723	\$ 382,614
Miscellaneous	<u>1,887</u>	<u>55,824</u>
Total deferred debits	<u>\$ 427,610</u>	<u>\$ 438,438</u>
 Total assets	 <u>\$112,415,344</u>	 <u>\$113,373,802</u>

See NOTES TO FINANCIAL STATEMENTS.

LIABILITIES AND FUND EQUITY	<u>2021</u>	<u>2020</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - trade	\$ 4,812,088	\$ 3,483,518
Accounts payable - other	3,147,848	832,888
Contract retainage payable	3,168,970	888,074
Due to other funds (municipality)	338,860	143,778
Accrued expenses:		
Compensated absences	989,340	838,383
Environmental remediation liability	2,928,388	3,984,997
Other current and accrued liabilities	<u>2,382,318</u>	<u>2,142,936</u>
Total	<u>\$ 21,827,712</u>	<u>\$ 20,878,484</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/31)	\$ 5,785,808	\$ 5,480,800
Interest coupons payable (due 11/31)	888,418	1,841,683
Customers' deposits	<u>4,328,572</u>	<u>4,328,412</u>
Total	<u>\$ 10,992,808</u>	<u>\$ 11,650,895</u>
Total current liabilities	<u>\$ 32,820,520</u>	<u>\$ 32,529,379</u>
OTHER LIABILITIES		
DEQ revolving loan fund advances	\$ 4,288,281	\$ 812,483
Revenue bonds payable	17,238,683	42,848,688
Loan unamortized loss on bond refunding	<u>(2,842,520)</u>	<u>(2,382,824)</u>
Total other liabilities	<u>\$ 18,684,444</u>	<u>\$ 41,278,347</u>
Total liabilities	<u>\$ 51,504,964</u>	<u>\$ 73,807,726</u>
FUND EQUITY		
CONTRIBUTED CAPITAL -		
Contributions from municipality	\$ 8,317,627	\$ 8,317,627
Contributions in aid of construction	31,771,842	31,789,514
Contributions from property owners	<u>201,808</u>	<u>221,808</u>
Total contributed capital	<u>\$ 40,291,277</u>	<u>\$ 40,328,949</u>
Retained earnings -		
Reserved for revenue bond retirement	\$ 75,424,148	\$ 77,297,264
Unreserved -		
Designated for debt service	773,447	1,118,438
Undesignated	<u>(18,634,288)</u>	<u>(28,682,322)</u>
Total retained earnings	<u>\$ 67,563,307</u>	<u>\$ 49,733,380</u>
Total fund equity	<u>\$ 107,854,584</u>	<u>\$ 90,062,329</u>
Total liabilities and fund equity	<u>\$ 159,359,548</u>	<u>\$ 163,870,055</u>

LAFAYETTE CITY-ENGINE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SEWERAGE FUND
UTILITY SYSTEM FUND

STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
Years Ended October 31, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
General customers	\$ 48,988,580	\$ 47,028,318
Municipality	765,895	648,884
Sales to other public utilities	28,828,880	14,187,750
Other sales to public authorities	4,378,888	4,148,928
Interdepartmental sales	998,885	728,347
Fuel clause adjustment	38,123,788	18,187,821
Miscellaneous	<u>888,801</u>	<u>1,128,824</u>
Total operating revenues	<u>\$126,953,677</u>	<u>\$114,126,872</u>
Operating expenses:		
Production and collection	\$ 69,028,060	\$ 67,321,778
Distribution and treatment	18,787,488	18,713,778
Customers' accounting and collecting	3,483,883	3,798,889
Sales promotion expenses	31,397	17,848
Administrative and general	8,682,385	7,804,888
Transfers to city in lieu of taxes	18,088,878	11,511,858
Amortization of utilities plant, amortization adjustments	<u>1,883,887</u>	<u>3,877,818</u>
Depreciation (amortized)	<u>2,888,878</u>	<u>3,188,888</u>
Total operating expenses	<u>\$126,888,828</u>	<u>\$128,128,728</u>
Operating income	<u>\$16,812,848</u>	<u>\$16,898,708</u>
Nonoperating revenues (expenses):		
Interest income	\$ 4,688,387	\$ 5,828,888
Interest expense	(3,318,381)	(3,287,389)
Amortization of debt discount	(88,884)	(108,888)
Amortization of loss on bond refunding	(488,385)	(488,888)
Other, net	<u>87,388</u>	<u>128,883</u>
Net nonoperating revenues (expenses)	<u>\$ 3,188,887</u>	<u>\$ 2,188,128</u>
Income before operating transfers	<u>\$ 17,781,888</u>	<u>\$ 17,808,488</u>
Other uses:		
Operating transfers out	<u>(122)</u>	<u>(8,812)</u>
NET INCOME	<u>\$ 17,781,668</u>	<u>\$ 17,394,828</u>
Retained earnings, beginning	<u>121,878,128</u>	<u>121,878,128</u>
Retained earnings, ending	<u>\$139,659,798</u>	<u>\$139,659,798</u>

See Notes to Financial Statements.

Electric		Water		Sewer	
1997	1998	1997	1998	1997	1998
\$ 80,383,104	\$ 49,739,806	\$ 8,468,767	\$ 8,831,838	\$ 18,188,818	\$ 8,483,831
609,007	881,807	96,448	51,135	44,329	43,949
14,838,898	14,397,729	-	-	-	-
2,388,789	2,732,457	1,265,213	1,881,832	124,494	128,866
857,668	481,833	39,995	50,864	11,415	8,389
24,223,758	18,397,421	-	-	-	-
480,888	162,277	124,822	227,868	73,328	248,282
<u>\$125,826,108</u>	<u>\$128,883,581</u>	<u>\$ 9,834,813</u>	<u>\$ 9,983,515</u>	<u>\$ 18,832,832</u>	<u>\$ 18,083,381</u>
\$ 65,365,848	\$ 44,428,787	\$ 2,227,614	\$ 2,821,729	\$ 1,846,843	\$ 1,478,234
8,823,852	6,197,787	880,248	294,263	2,273,869	2,031,889
1,782,889	1,948,398	414,487	681,178	458,347	187,413
51,397	27,869	-	-	-	-
4,883,864	4,327,943	1,488,804	1,494,268	2,387,827	2,082,486
2,721,247	8,876,869	1,118,738	1,833,807	1,288,708	1,188,128
-	-	-	-	-	-
1,883,927	1,877,818	-	-	-	-
<u>\$ 78,858,848</u>	<u>\$ 63,689,800</u>	<u>\$ 5,528,872</u>	<u>\$ 6,220,838</u>	<u>\$ 5,821,807</u>	<u>\$ 5,281,568</u>
<u>\$ 20,781,828</u>	<u>\$ 22,177,889</u>	<u>\$ 2,356,002</u>	<u>\$ 2,859,872</u>	<u>\$ 2,828,889</u>	<u>\$ 2,288,824</u>
<u>\$ 22,574,882</u>	<u>\$ 22,182,814</u>	<u>\$ 2,822,828</u>	<u>\$ 2,828,862</u>	<u>\$ 813,832</u>	<u>\$ 818,822</u>

LAZARVILLE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAZARVILLE, LOUISIANA
 BUCKEYSVILLE FUND
 UTILITIES SYSTEM FUND

STATEMENTS OF CASH FLOW
 Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating income	\$ 10,812,048	\$ 10,034,791
Adjustments to reconcile operating income to net cash provided by operating activities:		
depreciation and amortization	9,814,784	9,054,120
Provision for uncollectible accounts	141,767	180,880
Recovery of previous writeoffs	148,274	128,780
Water tagging fees	121,318	181,890
Other	129,790	289,219
Changes in assets and liabilities:		
(Increase) decrease in receivables	12,174,262	(45,378)
(Increase) decrease in inventory	(482,607)	12,294
Decrease in prepaid expenses and clearing accounts	49,124	18,885
Increase in accounts payable	474,534	18,024
Increase in other accrued liabilities	129,228	208,872
Net cash provided by operating activities	<u>\$ 23,443,081</u>	<u>\$ 23,522,482</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	\$ (1,000)	\$ 15,000
Increase in customer deposits, net of refunds	171,286	249,730
Interest paid on customer deposits	(188,822)	(182,202)
Net cash provided by noncapital financing activities	<u>\$ (18,536)</u>	<u>\$ 72,528</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	\$(28,743,888)	\$(21,842,027)
Principal paid on revenue bond maturities	(5,480,268)	(5,499,000)
Principal paid on M&U revolving loan fund	(445,904)	-
Interest paid on revenue bonds	(1,978,972)	(1,144,488)
Interest paid on M&U revolving loan fund	(42,478)	(4,428)
Proceeds from M&U revolving loan fund	4,118,408	922,465
Capital contributed by outside parties	48,248	71,828
Net cash used in capital and related financing activities	<u>\$(22,714,056)</u>	<u>\$(18,688,242)</u>

(continued)

LAFAYETTE CITY-DARLIE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ENTERPRISE FUNDS
 UTILITY SYSTEM FUND

STATEMENTS OF CASH FLOWS (CONTINUED)
 Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds (purchases) of investment securities, net	\$ (3,788,000)	\$ 4,720,000
(Increase) decrease in investment in Risk Management Fund	340,000	15,770,000
Collections on special street lighting accounts	8,000	20,000
Interest revenue net cash provided by (used in) investing activities	<u>\$ 3,218,700</u>	<u>\$ 4,765,000</u>
Increase (decrease) in cash and cash equivalents	\$ (7,907,300)	\$ 4,766,000
Cash and cash equivalents at beginning of year	<u>43,436,300</u>	<u>38,670,300</u>
Cash and cash equivalents at end of year	<u>\$ 35,529,000</u>	<u>\$ 43,436,300</u>
Cash and cash equivalents shown on balance sheet as:		
Current assets:		
Cash	\$ 2,196,500	\$ 1,887,700
Due from consolidated cash account	20,000	19,000
Investments	<u>3,312,500</u>	<u>2,482,600</u>
	<u>\$ 5,529,000</u>	<u>\$ 4,389,300</u>
Restricted assets:		
Cash	\$ 6,048,000	\$ 6,700,100
Due from consolidated cash account	4,388,500	4,220,900
Investments	<u>18,100,500</u>	<u>18,100,000</u>
	<u>\$ 28,537,000</u>	<u>\$ 39,021,000</u>
	<u>\$ 34,066,000</u>	<u>\$ 43,410,300</u>
Noncash investing and financing activity:		
Fixed assets retired (fully depreciated)	\$ 570,510	\$ 411,000
Net book value of assets retired	20,417	-

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
UTILITIES SYSTEM FUND

STATEMENT OF CHANGES IN ASSETS RESTRICTED
FOR BOND AND DEBT SERVICE
Year Ended October 31, 1997

	Total	Cash with Paying Agent	Bond and Interest Reserve(s)	Bond Reserve and Capital Additions
Assets restricted for various bond debt service, November 1, 1996	\$ 21,820,208	\$ 5,329,568	\$ -	\$ 17,490,640
Revenues:				
Interest earned on invest- ments	\$ 4,118,810	\$ -	\$ 252,690	\$ 3,766,120
Amortization of premium/ discount	158,128	-	(5,240)	163,368
Miscellaneous	17,871	-	-	17,871
Transfers from:				
Receipts Fund	14,008,880	-	\$ 209,185	13,809,695
Bond and Interest Redemption Fund	7,375,821	7,375,821	-	-
Capital Additions	81,890	-	82,890	-
DRG Construction Fund	4,118,827	-	-	4,118,827
Other Funds	10,241	-	-	10,241
Contributions in aid of construction	178,028	-	-	178,028
Total revenues, transfers and contributions	\$ 22,883,627	\$ 7,375,821	\$ 249,775	\$ 15,182,691
Total assets available for debt service	\$18,727,835	\$12,705,389	\$ 249,775	\$15,865,381
Expenditures:				
Retirement of matured bonds	\$ 8,125,800	\$ 8,480,800	\$ 408,800	\$ -
Payments of matured interest coupon and other interest	2,840,647	1,878,872	92,478	-
Payments to Capital Fund in lieu of taxes	10,898,478	-	-	10,898,478
Transfers to:				
Paying agent	7,375,821	-	7,375,821	-
Operations and Maintenance Fund	14,646,128	-	-	14,646,128
Receipts Fund	4,122,188	-	251,420	3,870,768
Bond Reserve	42,350	-	-	42,350
Total expenditures and transfers	\$ 28,681,384	\$ 10,359,672	\$ 752,719	\$ 27,570,046
Assets restricted for various bond debt service, October 31, 1997	\$ 12,866,500	\$ 2,345,717	\$ -	\$ 10,520,783

**LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
UTILITY SYSTEM FUND**

**STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT
Years Ended October 31, 1997 and 1996**

	<u>1997</u>	<u>1996</u>
Operating revenues:		
Sales of electric energy -		
General customers -		
Residential	\$ 24,501,848	\$ 23,873,883
Commercial	<u>26,243,124</u>	<u>26,752,124</u>
	\$ 50,744,972	\$ 50,625,997
Municipality -		
Traffic signals	\$ 43,843	\$ 43,087
Other	<u>613,265</u>	<u>508,843</u>
	\$ 648,207	\$ 551,930
Sales to other utilities	14,434,898	14,187,700
Other sales to public authorities	2,788,789	2,753,457
Interdepartmental sales	897,348	881,023
Fuel clause adjustment	34,123,788	34,187,421
Miscellaneous electric revenues	<u>458,022</u>	<u>782,157</u>
	\$ 101,813,064	\$ 101,143,828
Total operating revenues	102,462,169	\$102,177,957
Operating expenses:		
Production -		
Steam power generation - operation -		
Supervision and engineering	\$ 32,142	\$ 126,080
Fuel	14,404,148	14,866,708
Steam expenses	493,028	443,790
Electric expenses	888,184	1,113,367
Miscellaneous steam power expenses	<u>214,362</u>	<u>222,224</u>
	\$ 15,032,064	\$ 15,772,169
Steam power generation - maintenance -		
Supervision and engineering	\$ 24,457	\$ 124,128
Structures	32,188	86,220
Boiler plant	48,771	49,479
Steamer plant	288,142	378,917
Miscellaneous steam plant	<u>612,882</u>	<u>428,868</u>
	\$ 1,006,438	\$ 1,167,612
Other power generation - operation -		
Operation expenses	\$ -	\$ 34,778
Miscellaneous other power generation expenses	<u>3,022</u>	<u>-</u>
	\$ 3,022	\$ 34,778
Purchased power	\$ 47,822,267	\$ 48,811,858
Total production expenses	63,861,831	\$ 64,786,417

(Continued)

LAFAYETTE CITY PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ENTERPRISE FUNDS
 UTILITY SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
 Years Ended October 31, 1997 and 1998

	<u>1997</u>	<u>1998</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 478,000	\$ 584,320
Mapping and information system	148,300	209,100
Station expenses	170,887	207,880
Overhead line expenses	138,783	88,844
Transmission	1,888,780	1,704,813
Miscellaneous distribution expenses	<u>188,254</u>	<u>204,228</u>
	<u>\$ 3,122,904</u>	<u>\$ 3,298,375</u>
Maintenance -		
Supervision and maintenance	\$ 88,879	\$ 72,813
Station equipment	38,360	74,244
Overhead lines	970,368	921,728
Underground lines	110,944	949,287
Line transformers	84	2,284
Street lighting signal systems	187,300	128,933
Meters	83,659	100,038
Miscellaneous distribution expenses	<u>88</u>	<u>72</u>
	<u>\$ 1,680,961</u>	<u>\$ 2,273,529</u>
Total distribution expenses	<u>\$ 4,803,865</u>	<u>\$ 5,571,904</u>
Customers' accounting and collecting -		
Supervision	\$ 7,818	\$ 8,842
Meter reading	272,367	288,741
Customer record and collection expenses	1,871,500	1,948,979
Discontinuable accounts	100,110	118,000
Miscellaneous customer accounts expenses	18,838	18,823
Computer rental	<u>148,858</u>	<u>155,183</u>
	<u>\$ 2,419,581</u>	<u>\$ 2,528,568</u>
Total customers' accounting and collecting expenses	<u>\$ 2,427,392</u>	<u>\$ 2,537,476</u>
Sales promotion -		
Supervision	\$ -	\$ 26
Miscellaneous sales expenses	208	-
Advertising	17,824	890
Civic promotions	<u>17,364</u>	<u>17,121</u>
	<u>\$ 18,396</u>	<u>\$ 17,847</u>
Total sales promotion expenses	<u>\$ 18,396</u>	<u>\$ 17,847</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - ELECTRIC DEPARTMENT (CONTINUED)
Years ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Administrative and general -		
Administrative and general salaries	\$ 1,877,818	\$ 1,733,727
office supplies and expenses	268,058	180,810
Outside services employed	314,837	279,888
Property insurance	803,818	141,123
Uncovered losses	294,948	-
safety meetings and equipment	23,248	47,488
Employee pensions and benefits	828,233	828,656
Miscellaneous general expenses	950,814	882,828
Rent expense	11,818	18,483
Maintenance of general plant	<u>10,888</u>	<u>8,322</u>
	\$ 5,357,893	\$ 4,922,722
Less administrative and general expenses transferred	<u>(120,718)</u>	<u>(120,820)</u>
Net administrative and general expenses	\$ 5,237,175	\$ 4,801,902
Transfer to City in lieu of taxes	\$ 3,321,287	\$ 3,878,148
Amortization of acquisition adjustment	\$ 2,882,327	\$ 1,877,328
Depreciation	\$ 2,127,428	\$ 2,813,088
Total operating expenses	\$ 13,568,217	\$ 13,370,466
Operating income - electric department	\$ 12,124,220	\$ 11,708,812

LAFAYETTE CITY-DRAIN COMBILATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT
YEARS ENDED DECEMBER 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
Operating revenues:		
General customers	\$ 4,414,747	\$ 4,405,469
Municipality	36,449	51,518
Other sales to public institutions	1,369,233	1,061,890
Intrdepartmental sales	39,085	50,804
Miscellaneous sales revenues	<u>174,433</u>	<u>237,893</u>
total operating revenues	<u>\$ 6,233,947</u>	<u>\$ 5,807,574</u>
Operating expenses:		
Production -		
Energy of supply -		
Operations	\$ 100	\$ 10,488
Maintenance	<u>55</u>	<u>4,113</u>
	<u>\$ 155</u>	<u>\$ 14,601</u>
Power and pumping -		
Operations -		
Supplies and expenses	\$ 184,794	\$ 218,953
Purchased power	<u>279,813</u>	<u>278,080</u>
	<u>\$ 464,607</u>	<u>\$ 497,033</u>
Maintenance -		
Structures and improvements	\$ 7,813	-
Pumping equipment	<u>488</u>	<u>2,482</u>
	<u>\$ 8,301</u>	<u>\$ 2,482</u>
total production expenses	<u>\$ 513,058</u>	<u>\$ 514,116</u>
Municipification expenses -		
Operations -		
Supervision	\$ 114,008	\$ 102,000
Labor	884,433	888,214
Supplies and expenses	<u>873,383</u>	<u>825,821</u>
	<u>\$ 1,871,824</u>	<u>\$ 1,816,035</u>
Maintenance -		
Supervision	\$ 18,000	\$ 197
Structures and improvements	138,084	207,482
Equipment	<u>148,388</u>	<u>224,868</u>
	<u>\$ 304,472</u>	<u>\$ 432,447</u>
total municipalification expenses	<u>\$ 2,176,296</u>	<u>\$ 2,248,482</u>
Total production expenses	<u>\$ 2,167,354</u>	<u>\$ 2,821,738</u>

(continued)

LAFAYETTE CITY-SCHOOL CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ENTERPRISE FUND
 UTILITY SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)
 Years Ended October 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
Distribution -		
Operation -		
Supervision and engineering	\$ 95,821	\$ 93,283
Rags and records	129,369	112,789
Other departmental office expenses	98,718	82,848
Distribution lines	298,883	294,014
Sewering and receiving meters	15,927	28,588
	<u>\$ 848,828</u>	<u>\$ 837,522</u>
Maintenance -		
Structures and improvements	\$ 43	\$ 481
Distribution mains	228,887	128,287
Services	294,578	317,581
Meters	28,899	43,282
Hydrants	18,243	18,375
	<u>\$ 670,657</u>	<u>\$ 638,026</u>
Total distribution expenses	<u>\$ 1,519,485</u>	<u>\$ 1,475,548</u>
Customers' accounting and collecting -		
Supervision	\$ 348	\$ 383
Customers' manifests and orders	517	552
Meter reading	844,784	848,621
Collecting	21,449	20,280
Customers' billing and accounting	88,883	127,884
Uncollectible accounts	12,082	15,891
Meters	18,827	20,293
Miscellaneous	4,181	-
Total customers' accounting and collecting expenses	<u>\$ 1,014,882</u>	<u>\$ 1,171,174</u>

(continued)

LAFAYETTE CITY-WARREN CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ENTERPRISE FUNDS
 UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - WATER DEPARTMENT (CONTINUED)
 Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Administrative and general -		
Salaries of general officers and executives	\$ 278,188	\$ 278,188
Other general office salaries	343,338	382,883
General office supplies and expenses	118,888	154,520
Special services	74,822	89,821
Insurance premiums	154,370	184,874
Uninsured losses	188,810	-
Employee benefit expenses	448,888	453,811
Maintenance of communication equipment	888	10,882
Maintenance of miscellaneous property	31,878	34,818
Lease payment to Waterworks District #3	-	887
Lease payment to Waterworks District #4	-	52,488
Rent expense	7,891	3,844
Miscellaneous general expenses	<u>238,888</u>	<u>173,832</u>
	\$ 1,742,514	\$ 1,598,482
Less administrative and general expenses transferred	<u>(81,814)</u>	<u>(81,150)</u>
Net administrative and general expenses	\$ 1,660,700	\$ 1,448,332
Transfer to City in lieu of taxes	\$ 3,118,728	\$ 1,623,421
Depreciation	\$ 1,018,123	\$ 888,128
Total operating expenses	\$ 5,797,551	\$ 3,960,001
Operating income - water department	\$ 3,273,428	\$ 3,826,512

LAFAYETTE CITY-WARREN CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT
Years ended October 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
Operating revenues:		
Metered sales to general customers	\$ 10,198,328	\$ 9,451,501
Municipality	44,129	47,943
Services to other public authorities	324,144	320,644
Interdepartmental sales	11,423	0,000
Miscellaneous sewer revenues	<u>13,189</u>	<u>249,182</u>
Total operating revenues	<u>\$ 10,691,213</u>	<u>\$ 10,069,270</u>
Operating expenses:		
Collection system -		
Operation -		
Supervision and engineering	\$ 55,844	\$ 50,320
Planning and cleaning labor	49,821	44,688
Other labor	187,218	99,045
Supplies and expenses	81,157	86,585
Pumping power purchased	213,245	20,784
Rents, records, and other expenses	<u>288,188</u>	<u>168,822</u>
Total collection system - operation	<u>\$ 885,473</u>	<u>\$ 560,244</u>
Maintenance -		
Supervision and engineering	\$ 74,789	\$ 150,888
Services	248,424	246,695
Wages and intervals-labor, materials and supplies	117,879	183,873
Manholes	49,143	61,878
Pumping stations	<u>417,148</u>	<u>629,402</u>
Total collection system - maintenance	<u>\$ 907,483</u>	<u>\$ 1,272,736</u>
Total collection expenses	<u>\$ 1,792,956</u>	<u>\$ 1,832,980</u>
Treatment plant -		
Operation -		
Supervision and engineering	\$ 55,488	\$ 74,345
Plant labor	1,412,881	1,483,828
Power purchased	421,243	558,380
Chemicals	162,917	238,825
Supplies and expenses	442,811	424,433
Sewerage labor and expenses	<u>322,758</u>	<u>165,370</u>
Total treatment plant - operation	<u>\$ 2,818,288</u>	<u>\$ 3,955,281</u>
Miscellaneous -		
Supervision and engineering	\$ 52,620	\$ 49,627
Miscellaneous	<u>0,000</u>	<u>0,000</u>
Total miscellaneous	<u>\$ 52,620</u>	<u>\$ 49,627</u>
Total treatment plant expenses	<u>\$ 2,870,908</u>	<u>\$ 3,904,908</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
UTILITIES SYSTEM FUND

STATEMENTS OF REVENUES AND EXPENSES - SEWER DEPARTMENT (CONTINUED)
Years Ended October 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Customers' accounting, collecting and services -		
Customers' accounting and collecting -		
Supervision	\$ 377	\$ 403
Customers' contracts and orders	877	403
Collecting	1,784	1,954
Customers' billing and accounting	138,854	143,313
Rent and other expenses	41,780	41,404
Deductible accounts	<u>33,738</u>	<u>34,588</u>
	<u>\$ 189,148</u>	<u>\$ 201,014</u>
Customers' services -		
Professional labor	\$ 137,481	\$ 137,434
Professional expenses	18,424	22,791
Miscellaneous	<u>5,333</u>	<u>-</u>
Total customers' accounting, collecting and services	<u>\$ 488,387</u>	<u>\$ 501,439</u>
Administrative and general -		
Salaries of general officers and executives	\$ 381,848	\$ 400,488
Other general office salaries	387,814	428,341
General office supplies and equipment	113,755	118,438
Special services	88,380	97,822
Insurance premiums	195,848	112,983
Uninsured losses	354,815	-
Employee benefit expenses	488,328	495,588
Miscellaneous	3,882	18,948
Rent expenses	2,248	2,808
Miscellaneous general expenses	<u>187,883</u>	<u>160,564</u>
Less administrative and general expenses transferred	<u>\$ 2,217,807</u>	<u>\$ 2,092,383</u>
Total administrative and general expenses	<u>\$ 2,382,927</u>	<u>\$ 2,682,481</u>
Transfer to City in Lieu of Cash	<u>\$ 1,288,733</u>	<u>\$ 1,182,188</u>
Depreciation	<u>\$ 1,288,007</u>	<u>\$ 1,286,564</u>
Total operating expenses	<u>\$ 3,836,595</u>	<u>\$ 3,864,654</u>
Operating income - sewer Department	<u>\$ 811,831</u>	<u>\$ 636,827</u>

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFALETTE, LOUISIANA
ENTERPRISE FUNDS
LAFALETTE PUBLIC POWER AUTHORITY

BALANCE SHEETS
October 31, 1997 and 1996

ASSETS	<u>1997</u>	<u>1996</u>
CURRENT ASSETS		
Revenue fund -		
Cash	\$ 4,417,381	\$ 4,488,800
Due from Lafayette City-Parish Consolidated Government	-	179,879
Other accounts receivable	12,847	21,800
Inventory	1,087,428	8,884,882
Prepaid expenses	5,581	5,000
Total current assets	<u>\$ 6,543,237</u>	<u>\$ 13,380,361</u>
RESTRICTED ASSETS		
Cash with paying agent	\$ 12,100,179	\$ 10,889,787
Bond fund -		
Cash	19,879	414,437
Investments	18,354,810	15,889,983
Accrued interest receivable	281,477	280,188
Reserve and contingency fund -		
Cash	8,465	499,143
Investments	1,489,310	793,553
Accrued interest receivable	28,288	10,218
Fuel cost stability fund -		
Cash	21,853	2,364,689
Investments	4,482,388	3,248,171
Accrued interest receivable	49,214	20,432
Bond principal and interest fund -		
Cash and cash equivalents	-	48
Total restricted assets	<u>\$ 24,555,821</u>	<u>\$ 23,684,731</u>
PLANT AND EQUIPMENT		
Plant and equipment, at cost, net of accumulated depreciation 1997 \$78,814,851; 1996 \$67,448,240	\$ 88,028,877	\$ 84,898,981
Construction work in progress	<u>181,214</u>	<u>882,288</u>
Total plant and equipment	<u>\$ 88,210,091</u>	<u>\$ 85,781,269</u>
DEFERRED DEBITS		
Costs to be recovered from future billings	\$ 22,281,774	\$ 22,743,261
Unamortized debt expense	<u>882,221</u>	<u>1,042,888</u>
Total deferred debits	<u>\$ 23,163,995</u>	<u>\$ 23,786,149</u>
Total assets	<u>\$18,828,888</u>	<u>\$247,292,288</u>

See Notes to Financial Statements.

LIABILITIES AND FUND EQUITY	<u>1997</u>	<u>1996</u>
CURRENT LIABILITIES (payable from current assets)		
Accounts payable - State	\$ 718,175	\$ 2,804,958
Due to Lafayette City-Parish Consolidated Government	<u>882,882</u>	<u>214,288</u>
Total	\$ 1,601,057	\$ 3,019,246
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 11/1)	\$ 8,555,890	\$ 7,315,008
Interest coupons payable (due 11/1)	<u>3,898,238</u>	<u>3,844,787</u>
Total	\$ 12,454,128	\$ 11,159,795
Total current liabilities	\$ 14,055,185	\$ 14,179,041
OTHER LIABILITIES		
Revenue bonds payable, net of unamortized discount	\$147,848,001	\$138,704,048
Unamortized loss on bond refunding	<u>(18,228,877)</u>	<u>(19,603,327)</u>
Total other liabilities	\$129,619,124	\$119,099,721
Total liabilities	\$143,674,309	\$133,278,762
FUND EQUITY		
Retained earnings - reserved	\$ 3,380,164	\$ 3,758,132
Total liabilities and fund equity	<u>\$147,054,473</u>	<u>\$137,036,894</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERFUND FUNDS
LAFAYETTE PUBLIC POWER AUTHORITY

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
YEARS ENDED OCTOBER 31, 1987 AND 1986

	<u>1987</u>	<u>1986</u>
Operating revenues:		
Sales of electric energy -		
Lafayette City-Parish Consolidated Government	\$ 42,324,313	\$ 42,578,368
Operating expenses:		
Production	\$ 26,887,876	\$ 27,888,328
Transmission	189,893	76,889
Administrative and general	2,094,901	1,094,987
Depreciation	8,002,370	4,998,882
Less Depreciation to be recovered from future billings	<u>(320,844)</u>	<u>(318,844)</u>
Total operating expenses	\$ 37,854,196	\$ 34,149,882
Operating income	\$ 4,470,117	\$ 8,428,486
Nonoperating revenues (expenses):		
Interest revenue	\$ 1,861,647	\$ 1,416,488
Interest expense	(7,823,842)	(7,379,277)
Amortization of debt expense	188,861	287,423
Amortization of loss on reacquired debt	(1,534,641)	(1,548,723)
Loss on disposition of fixed assets	(489,784)	-
Costs recovered through billings to the Lafayette City-Parish Consolidated Government	17,781,833	(8,719,823)
Costs to be recovered through future billings to the Lafayette City-Parish Consolidated Government	<u>8,251,968</u>	<u>8,078,331</u>
Net nonoperating expenses	\$ 18,127,326	\$ 17,895,812
Net income (loss)	\$ (167,209)	\$ 632,674
Retained earnings, beginning	<u>8,158,328</u>	<u>7,425,381</u>
Retained earnings, ending	<u>\$ 7,991,119</u>	<u>\$ 8,058,055</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
LAFAYETTE PUBLIC WORKS AUTHORITY

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1987 AND 1986

	<u>1987</u>	<u>1986</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 8,976,116	\$ 8,138,883
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation (net)	4,409,405	4,438,788
Cash services attributable to coal cars included in inventory	1,338,890	2,338,991
Changes in assets and liabilities:		
Accounts receivable	288,828	850,718
Inventory	1,847,327	(388,803)
Prepaid insurance	180	694
Accounts payable	(1,308,783)	(1,307,772)
Due to other funds	378,768	188,758
Net cash provided by operating activities	<u>14,980,861</u>	<u>14,280,718</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt	-	\$ 50,800,048
Excess fund receipts	28,768	-
Acquisition and construction of capital assets	(387,850)	1409,389
Principal paid on bond maturities	(7,328,000)	(8,808,000)
Transfers to secure to defease bonds	-	(81,387,440)
Interest paid on revenue bonds	(7,848,877)	(9,394,120)
Costs of issuance	-	(408,281)
Net cash used in capital and related financing activities	<u>(15,886,969)</u>	<u>(117,488,004)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 1,811,410	\$ 2,788,265
Purchases of investment securities (net)	(8,189,814)	(8,807,100)
Net cash used in investing activities	<u>(6,378,404)</u>	<u>(6,018,835)</u>
Net decrease in cash and cash equivalents	\$ (786,443)	\$ (7,806,117)
Cash and cash equivalents at beginning of year	<u>18,727,028</u>	<u>26,533,145</u>
Cash and cash equivalents at end of year	<u>\$ 17,940,585</u>	<u>\$ 18,727,028</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ENTERPRISE FUNDS
 ENVIRONMENTAL SERVICES DISPOSAL FUND

BALANCE SHEETS
 October 31, 1997 and 1996

ASSETS	<u>1997</u>	<u>1996</u>
CURRENT ASSETS		
Cash	\$ 200	\$ 100
Accounts receivable, net of allowance for uncollectibles (1997 \$8,981; 1996 18,077)	<u>1,589,221</u>	<u>519,168</u>
Total current assets	<u>\$ 1,589,421</u>	<u>\$ 619,268</u>
PLANT AND EQUIPMENT		
Buildings	\$ 898,773	\$ 898,773
Site improvements	1,810,703	1,810,703
Equipment	<u>859,928</u>	<u>713,738</u>
Accumulated depreciation	\$ 3,427,908	\$ 3,293,228
	<u>(2,169,204)</u>	<u>(2,872,823)</u>
Land	\$ 483,143	\$ 718,188
	<u>2,347,081</u>	<u>1,143,553</u>
Total plant and equipment	<u>\$ 3,810,821</u>	<u>\$ 3,873,012</u>
Total assets	<u>\$ 5,399,242</u>	<u>\$ 4,492,280</u>
 LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Due to consolidated cash account	\$ 2,048,840	\$ 896,268
Accounts payable	883,288	879,383
Accrued compensated absences	98,870	12,000
Due to other funds	57,289	-
Other payables	<u>28,888</u>	<u>13,229</u>
Total current liabilities	<u>\$ 3,117,175</u>	<u>\$ 1,800,880</u>
FUND EQUITY		
Contributed capital	\$ 3,302,100	\$ 3,553,400
Retained earnings (accumulated deficit) - unreserved and undesignated	<u>(819,933)</u>	<u>(209,400)</u>
Total fund equity	<u>\$ 2,482,167</u>	<u>\$ 3,344,000</u>
Total liabilities and fund equity	<u>\$ 5,600,342</u>	<u>\$ 5,144,880</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SPECIALIZED FUNDS
ENVIRONMENTAL SERVICES SPECIAL FUND

STATEMENTS OF REVENUE, EXPENSE AND
CHANGES IN RETAINED EARNINGS (ACCUMULATED DEFICIT)
Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
Charges for services -		
Refuse collection	\$ 4,704,108	\$ 3,818,181
Grass cutting	78,117	78,481
Composting charges	221,488	187,184
Miscellaneous	<u>388</u>	<u>-</u>
Total operating revenues	<u>\$ 5,004,101</u>	<u>\$ 4,183,846</u>
Operating expenses:		
Collection and disposal	\$ 4,818,146	\$ 4,128,502
Administrative and general	238,282	295,497
Depreciation	<u>32,158</u>	<u>59,834</u>
Total operating expenses	<u>\$ 5,088,586</u>	<u>\$ 4,483,833</u>
Operating loss	\$ (84,485)	\$ (299,987)
Nonoperating revenues (expenses):		
Net gains (loss) on sale of machinery and equipment	<u>318</u>	<u>(28,328)</u>
Loss before operating transfers	\$ (138,878)	\$ (1,065,858)
Other financing sources:		
Operating transfers in	<u>28,082</u>	<u>226,228</u>
Net loss	\$ (110,796)	\$ (839,630)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>88,321</u>	<u>88,082</u>
Decrease in retained earnings	\$ (22,475)	\$ (751,548)
Retained earnings (accumulated deficit), beginning	<u>(284,602)</u>	<u>(426,081)</u>
Retained earnings (accumulated deficit), ending	<u>\$ (307,077)</u>	<u>\$ (1,177,629)</u>

See notes to financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
ENVIRONMENTAL SERVICES DISPOSAL FUND

STATEMENTS OF CASH FLOWS
Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (148,240)	\$ (178,817)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	87,288	78,798
Provision for uncollectible accounts	35,913	12,888
Changes in assets and liabilities:		
Increase in accounts receivable	1288,282	(187,568)
Increase (decrease) in accounts payable	(514,277)	188,828
Increase in accrued compensated absences	5,288	5,581
Increase (decrease) in other payables	<u>18,878</u>	<u>(18,128)</u>
Net cash used in operating activities	<u>\$ (273,812)</u>	<u>\$ (183,912)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds	\$ 28,800	\$ 324,378
Repayment to/advance from consolidated cash account	<u>333,812</u>	<u>333,812</u>
Net cash provided by noncapital financing activities	<u>\$ 362,612</u>	<u>\$ 658,190</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Fixed assets purchased	\$ -	\$ (1,548)
Proceeds from sale of fixed assets	<u>860</u>	<u>28,732</u>
Net cash provided by capital and related financing activities	<u>\$ 860</u>	<u>\$ 27,184</u>
Increase in cash and cash equivalents	\$ -0-	\$ -0-
Cash and cash equivalents at beginning of year	<u>208</u>	<u>208</u>
Cash and cash equivalents at end of year	<u>\$ 208</u>	<u>\$ 208</u>
Noncash investing activity:		
Value of fixed assets transferred in from general fixed assets/contributed by other funds	<u>\$ 28,814</u>	<u>\$ 28,814</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
EXCESSIVE FEES
ENVIRONMENTAL SERVICES DISPOSAL FUND

SCHEDULE OF OPERATING EXPENSES
Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Collection and disposal:		
Personnel cost	\$ 489,370	\$ 488,889
Training costs	12,800	7,761
Transportation	24,727	88,783
Contractual services	6,287,301	4,088,387
Supplies and materials	41,503	38,482
Maintenance	<u>28,742</u>	<u>28,828</u>
Total collection and disposal	<u>7,484,443</u>	<u>8,737,229</u>
Administrative and general:		
Administrative cost reimbursement to General Fund	\$ 150,000	\$ 150,844
Telephone and utilities	17,415	24,283
Printing and binding	2,188	1,328
Postage	742	1,874
Rent debts	14,753	21,288
Professional services	15,199	7,879
Uninsured losses	-	28,842
Reimbursement and recordation	6,480	6,432
Regulatory fees and penalties	2,482	1,704
Miscellaneous	<u>1,428</u>	<u>1,288</u>
Total administrative and general	<u>3,228,287</u>	<u>3,285,482</u>
Depreciation	<u>2,27,288</u>	<u>2,28,288</u>
Total operating expenses	<u>10,989,998</u>	<u>12,350,999</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
ANNUAL CAPITAL BUDGET FUND

BALANCE SHEETS
October 31, 1997 and 1996

ASSETS	<u>1997</u>	<u>1996</u>
CURRENT ASSETS		
Cash	\$ 150	\$ 150
Accounts receivable	8,821	6,400
Due from other funds	<u>31,432</u>	<u>61,373</u>
Total current assets	<u>\$ 38,403</u>	<u>\$ 68,923</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 478,243	\$ 478,785
Equipment	<u>208,138</u>	<u>243,183</u>
Accumulated depreciation	\$ 744,471	\$ 728,388
	<u>(636,333)</u>	<u>(485,205)</u>
Total plant and equipment	<u>\$ 650,048</u>	<u>\$ 236,663</u>
Total assets	<u>\$ 688,451</u>	<u>\$ 305,586</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Due to consolidated cash account	\$ 17,463	\$ 23,121
Accounts payable	2,321	8,426
accrued compensated absences	7,298	7,313
Other payables	<u>9,165</u>	<u>7,820</u>
Total current liabilities	<u>\$ 36,247</u>	<u>\$ 46,780</u>
FUND EQUITY		
contributed capital	\$ 123,789	\$ 121,319
Retained earnings - unreserved and undesignated	<u>2,362</u>	<u>1,348</u>
Total fund equity	<u>\$ 126,151</u>	<u>\$ 122,667</u>
Total liabilities and fund equity	<u>\$ 262,400</u>	<u>\$ 169,447</u>

SEE NOTES TO FINANCIAL STATEMENTS.

LAFAYETTE CITY-SHAVER CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 SEWERAGE FUND
 ANIMAL CONTROL SHELTER FUND

STATEMENTS OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 Years Ended October 31, 1997 AND 1998

Operating revenues:	<u>1997</u>	<u>1998</u>
Shelter Fees	\$ 131,257	\$ 133,541
Miscellaneous	<u>188</u>	<u>180</u>
Total operating revenues	<u>\$ 132,445</u>	<u>\$ 133,721</u>
Operating expenses:		
Cost of services	\$ 382,884	\$ 411,898
Administrative charge	94,952	101,564
Depreciation	<u>88,380</u>	<u>83,115</u>
Total operating expenses	<u>\$ 566,216</u>	<u>\$ 602,577</u>
Operating loss	\$ (433,771)	\$ (468,856)
Nonoperating expenses:		
Loss on assets scrapped	<u>(2,824)</u>	<u>(2,824)</u>
Loss before operating transfers	\$ (436,595)	\$ (471,680)
Other financing sources:		
Operating transfers in	<u>388,381</u>	<u>380,613</u>
Net loss	\$ (48,214)	\$ (91,067)
Add depreciation and loss on assets contributed or funded by other funds or governments that reduces contributed capital.	<u>88,380</u>	<u>83,115</u>
Increase in retained earnings	\$ -0-	\$ -0-
Retained earnings, beginning	<u>2,245</u>	<u>2,245</u>
Retained earnings, ending	<u>\$ 2,245</u>	<u>\$ 2,245</u>

See NOTES to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ENTERPRISE FUNDS
ANIMAL CONTROL SHELTER FUND

STATEMENTS OF CASH FLOW
Years Ended October 31, 1977 and 1976

	<u>1977</u>	<u>1976</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Operating loss	\$ (442,741)	\$ (429,726)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	89,380	49,112
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(1,398)	2,028
Decrease (increase) in accounts payable	64,121	5,276
Increase in other payables	<u>1,217</u>	<u>5,289</u>
Net cash used in operating activities	<u>\$ (129,421)</u>	<u>\$ (118,022)</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES		
Decrease in cash overdraft	\$ (5,438)	\$ 141,200
Operating transfers from other funds	<u>318,148</u>	<u>427,562</u>
Net cash provided by noncapital financing activities	<u>\$ 312,710</u>	<u>\$ 286,262</u>
Increase in cash and cash equivalents	\$ -37	\$ -37
Cash and cash equivalents at beginning of year	<u>180</u>	<u>180</u>
Cash and cash equivalents at end of year	<u>\$ 143</u>	<u>\$ 143</u>
Stock capital and related financing activity:		
Capital assets acquired by contributions from other funds	<u>\$ 71,478</u>	<u>\$ 62,114</u>
Book value of capital assets swapped	<u>\$ 2,821</u>	<u>\$ 2,821</u>

See notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 MISCELLANEOUS FUNDS
 ANNUAL CONTROL BUDGET FUND

SCHEDULE OF COST OF SERVICES
 YEAR ENDED OCTOBER 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
Personnel cost	\$ 288,481	\$ 278,111
Materials and supplies	12,822	13,219
Transportation	28,283	24,618
Telephone and utilities	20,888	15,878
Maintenance	2,670	4,718
Printing and binding	8,280	3,828
Contractual services	22,873	21,282
Uniforms	1,294	2,048
Disallowed losses	1,231	47,787
Other	<u>847</u>	<u>1,682</u>
	<u>\$ 381,289</u>	<u>\$ 421,286</u>

EXTERNAL SERVICE FUNDS

- Central Vehicle Maintenance - To account for the cost of operating and maintaining a facility for the upkeep and repair of city and parish vehicles. Such costs are billed to user departments at direct cost plus an amount estimated to allow recovery of all indirect costs.
- Central Printing - To account for the cost of operating and maintaining a printing and reproduction shop. Such costs are billed to user departments at cost plus a rate set to allow recovery of indirect costs.
- Self-Insurance Fund - To account for monies accumulated to provide self-insurance, including medical coverage, against any of the various loss claims which the government may incur.
- Group Hospitalization Fund - To account for monies accumulated to provide medical insurance coverage to employees of the Lafayette City-Parish Consolidated Government.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL INTERNAL SERVICE FUNDS

COMBINED BALANCE SHEET
October 31, 1997
With Comparative Totals for October 31, 1996

ASSETS	General Vehicle Maintenance	General -Funding
CURRENT ASSETS		
Cash	\$ 75	\$ 380
Cash held in trust	-	-
Due from consolidated cash accounts	281,378	7,397
Due from other funds	678	-
Accounts receivable	388	3,894
INVESTIBLES, at cost (moving average)	248,488	32,608
Less allowance for obsolescence	(19,663)	-
Prepaid expenses	-	8,045
Total current assets	<u>\$ 482,267</u>	<u>\$ 48,224</u>
PLANT AND EQUIPMENT		
Buildings and improvements	\$ 1,313,808	\$ -
Equipment, at cost	<u>185,818</u>	<u>267,544</u>
	\$ 1,499,626	\$ 267,544
Accumulated depreciation	<u>(1,210,223)</u>	<u>(120,835)</u>
Net plant and equipment	<u>\$ 289,403</u>	<u>\$ 146,709</u>
Total assets	<u>\$ 771,670</u>	<u>\$ 634,933</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Cash overdraft	\$ -	\$ -
Accounts payable	61,463	6
Unpaid claims liability	-	-
Other payables	38,885	3,708
Due to other funds	-	-
Accrued compensated absences	<u>118,138</u>	<u>8,383</u>
Total current liabilities	<u>\$ 218,486</u>	<u>\$ 12,497</u>
FUND EQUITY		
Contributed capital	\$ 789,517	\$ 78,340
Retained earnings (accumulated deficit)	<u>282,886</u>	<u>32,892</u>
Total fund equity (deficit)	<u>\$ 1,072,403</u>	<u>\$ 111,232</u>
Total liabilities and fund equity	<u>\$ 1,290,889</u>	<u>\$ 623,729</u>

See Notes to Financial Statements.

Self-Insurance Fund	Group Hospital-LIAISON Fund	Totals	
		October 31, 1957	October 31, 1958
\$ -	\$ -	\$ 175	\$ 175
0,550,814	180,210	3,302,738	4,894,848
3,100	183,348	294,541	334,899
876,800	95,420	978,248	1,073,678
-	-	278,078	250,858
-	-	(18,483)	114,134
-	-	4,045	822,212
<u>\$ 2,426,714</u>	<u>\$ 712,388</u>	<u>\$ 4,709,806</u>	<u>\$ 7,011,284</u>
\$ -	\$ -	\$ 1,112,008	\$ 1,387,424
-	-	828,722	741,847
\$ -	\$ -	\$ 2,940,747	\$ 1,938,871
-	-	11,280,282	18,220,282
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,020,808</u>	<u>\$ 4,020,825</u>
<u>\$ 2,426,714</u>	<u>\$ 712,388</u>	<u>\$ 8,730,614</u>	<u>\$ 8,032,109</u>
\$ -	\$ 221,834	\$ 125,404	\$ 127,804
204,134	287,500	783,222	348,128
8,894,158	1,404,812	7,128,841	8,579,480
-	24,888	88,887	38,120
14,497	-	28,487	583,278
-	-	149,317	153,188
<u>\$ 9,112,793</u>	<u>\$ 2,739,034</u>	<u>\$ 8,437,272</u>	<u>\$ 9,309,887</u>
\$ -	\$ -	\$ 778,866	\$ 783,482
12,478,878	12,888,880	11,428,728	12,528,882
612,478,878	612,888,880	612,218,228	612,818,282
<u>\$ 2,426,714</u>	<u>\$ 712,388</u>	<u>\$ 8,424,266</u>	<u>\$ 8,811,172</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS (ACCUMULATED DEFICIT)
 Year Ended October 31, 1987
 With Comparative Totals for Year Ended October 31, 1986

	Special Vehicle Maintenance	General Funding
Operating revenues:		
Charges for services	\$ 3,273,123	\$ 282,888
Miscellaneous	<u>2,888</u>	<u>325</u>
Total operating revenues	\$ 3,276,011	\$ 283,213
Cost of services rendered	<u>3,172,884</u>	<u>328,323</u>
Operating income (loss)	\$ 103,127	\$ (45,110)
Nonoperating revenues (expenses):		
Interest earned	1,184	474
Gain (loss) on assets scrapped (net)	<u>(12,155)</u>	<u>-</u>
Net income (loss)	\$ 91,156	\$ (44,636)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>112,428</u>	<u>18,780</u>
Increase (decrease) in retained earnings	\$ 203,684	\$ (25,856)
Retained earnings (accumulated deficit), beginning	<u>88,933</u>	<u>12,542</u>
Retained earnings (accumulated deficit), ending	\$ 292,617	\$ (13,314)

See Notes to Financial Statements.

Self- Insurance Fund	Group Hospital- Liaison Fund	Totals	
		October 31, 1987	October 31, 1988
\$ 3,493,793	\$ 3,183,883	\$14,228,438	\$13,721,248
<u>1,874,338</u>	<u>182,813</u>	<u>3,888,693</u>	<u>4,880,403</u>
\$ 5,368,131	\$ 3,466,696	\$18,117,131	\$18,601,651
<u>4,789,648</u>	<u>3,428,250</u>	<u>17,713,738</u>	<u>18,628,247</u>
\$ 288,718	\$12,957,895	\$12,424,781	\$ 174,993
200,219	151,433	413,488	494,958
<u>-</u>	<u>-</u>	<u>(18,387)</u>	<u>(194)</u>
\$ 488,943	\$13,749,484	\$13,218,383	\$ 174,993
<u>-</u>	<u>-</u>	<u>112,388</u>	<u>222,467</u>
\$ 488,943	\$13,749,484	\$13,330,771	\$ 397,460
<u>(2,247,222)</u>	<u>182,813</u>	<u>(1,264,687)</u>	<u>(2,247,464)</u>
<u>\$12,479,878</u>	<u>\$13,932,297</u>	<u>\$12,066,084</u>	<u>\$12,479,878</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CASH FLOWS
 Year Ended October 31, 1997
 with Comparative Totals for Year Ended October 31, 1996

	Central Vehicle Maintenance	Central Printing
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 100,000	\$ (18,847)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	94,000	28,540
Changes in assets and liabilities	_____12,260	_____(12,382)
Net cash provided by (used by) operating activities	\$ <u>196,260</u>	\$ <u>(2,689)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Increase in cash overdraft	\$ _____0	\$ _____0
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	\$ _____1,300	\$ _____424
Net increase (decrease) in cash and cash equivalents	\$ 197,560	\$ (22,265)
Cash and cash equivalents at beginning of year	_____1,800	____30,310
Cash and cash equivalents at end of year	\$ <u>199,360</u>	\$ <u>8,045</u>
Noncash capital and financing activities:		
Capital assets acquired by contribution from other funds	\$ <u>128,840</u>	\$ _____0
Book value of capital assets scrapped	\$ _____18,100	\$ _____0

(See Notes to Financial Statements.)

Self- Insurance Fund	Group Supplied- Insulin Fund	Totals	
		October 31, 1957	October 31, 1958
\$ 388,704	\$13,887,085	\$14,275,789	\$ 14,275,789
-	-	114,800	114,800
<u>12,361,428</u>	<u>377,427</u>	<u>12,736,228</u>	<u>12,736,228</u>
\$12,361,428	\$13,264,512	\$12,851,028	\$ 25,615,540
\$ _____	\$ _____	\$ _____	\$ _____
\$ 369,318	\$ 716,431	\$ 1,085,749	\$ 1,085,749
\$12,941,486	\$13,980,943	\$12,941,486	\$ 27,922,429
<u>4,359,755</u>	<u>1,428,422</u>	<u>5,788,177</u>	<u>5,788,177</u>
\$ 2,338,818	\$ 366,228	\$ 2,705,046	\$ 5,493,123
\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____

LAFAYETTE CITY-ENGLISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 INTERNAL SERVICE FUNDS
 CENTRAL VEHICLE MAINTENANCE FUND

STATEMENTS OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
Charges for services	\$ 2,272,222	\$ 2,288,227
Miscellaneous	<u>2,225</u>	<u>2,222</u>
Total operating revenues	<u>\$ 2,274,447</u>	<u>\$ 2,290,449</u>
Cost of services rendered:		
Garage and service station expenses	\$ 2,734,894	\$ 2,442,790
Administration and warehousing expenses	<u>142,982</u>	<u>182,737</u>
Depreciation	<u>88,288</u>	<u>89,862</u>
Total cost of services rendered	<u>\$ 2,966,164</u>	<u>\$ 2,715,389</u>
Operating income (loss)	\$ (691,717)	\$ (424,940)
Nonoperating revenues (expenses):		
Interest earned	2,288	-
Loss on assets scrapped (net)	<u>(12,282)</u>	<u>(121)</u>
Net income (loss)	\$ (9,754)	\$ (121,941)
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>112,428</u>	<u>88,488</u>
Increase in retained earnings	\$ (9,326)	\$ (33,453)
Retained earnings, beginning	<u>88,920</u>	<u>12,477</u>
Retained earnings, ending	<u>\$ 79,594</u>	<u>\$ (20,976)</u>

See Notes to Financial Statements.

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
CENTRAL VEHICLE MAINTENANCE FUND

SCHEDULE OF OPERATING EXPENSES
Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Storage and service station expenses:		
Salaries	\$ 793,314	\$ 788,314
Retirement	53,148	53,144
Miscellaneous	14,778	9,833
Cost of materials used	1,721,348	1,488,889
Transportation	28,814	14,744
Equipment maintenance	5,414	7,899
Contractual services	6,821	883
Printing and binding	2,128	1,284
Safety equipment	3,055	3,454
Shop supplies	14,124	14,004
Insurance	<u>88,735</u>	<u>95,022</u>
	<u>\$ 2,718,834</u>	<u>\$ 2,610,730</u>
Administration and warehousing expenses:		
Salaries	\$ 212,170	\$ 218,489
Retirement	14,843	18,000
Miscellaneous	81	824
Transportation	6,459	4,787
Postage	371	477
Auditing fees	2,480	2,480
Accounting supplies	5,438	4,581
Telephone	5,118	4,839
Utilities	88,242	72,424
Contractual services	-	56
Printing and binding	439	477
Safety equipment	88	514
Shop supplies	1,808	1,371
Equipment maintenance	277	69
Insurance	<u>27,818</u>	<u>24,845</u>
	<u>\$ 341,342</u>	<u>\$ 352,713</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
CENTRAL PRINTING FUND

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Years ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
Charges for services	\$ 281,858	\$ 249,322
Miscellaneous	<u>225</u>	<u>42</u>
Total revenues	\$ 282,083	\$ 249,364
Cost of services rendered:		
Cost of materials used	\$ 175,738	\$ 138,998
Personnel cost	137,882	114,322
Auditing	1,000	1,000
Depreciation	20,942	20,948
Telephone	881	332
Repairs and maintenance	1,452	944
Professional services	1,978	219
Other	<u>281</u>	<u>227</u>
Total cost of services rendered	\$ 320,820	\$ 278,878
Operating loss	\$ 138,737	\$ 127,482
Nonoperating revenues:		
Interest earned	<u>474</u>	<u>422</u>
Net loss	\$ 138,263	\$ 127,070
Add depreciation and loss on assets contributed or funded by other funds that reduce contributed capital	<u>28,768</u>	<u>28,172</u>
Decrease in retained earnings	\$ 109,495	\$ 98,898
Retained earnings, beginning	<u>22,282</u>	<u>62,462</u>
Retained earnings, ending	\$ 12,787	\$ 32,564

See Notes to Financial Statements.

LAFAYETTE CITY-ORANGE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
GENERAL SERVICE FUNDS
SELF-INSURANCE FUNDS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended October 31, 1987

With Comparative Totals For Year Ended October 31, 1986

	Self- Insurance	Group Hospital- Liability	Totals	
			October 31, 1987	October 31, 1986
Operating revenues:				
Charges for services -				
Group insurance	\$ -	\$ 4,328,700	\$ 4,328,700	\$ 4,428,349
Insurance and bonds	1,348,088	881,848	2,229,936	2,791,149
Uninsured loss reimbursement	1,493,428	-	1,493,428	2,881,390
Administrative	478,277	-	478,277	490,893
Miscellaneous -				
Expense claims recovery	-	348,888	348,888	883,323
Subrogation recoveries	1,874,380	21,833	1,896,213	503,788
Other	-	2,384	2,384	2,411
Total operating revenues	\$ 3,693,873	\$ 5,483,243	\$ 9,177,116	\$ 11,818,613
Cost of services rendered:				
Administrative fees and				
insurance premiums	\$ 1,178,283	\$ 384,404	\$ 1,562,687	\$ 1,634,897
Professional fees	882,348	3,800	886,148	499,820
Claims and uninsured losses	8,143,782	8,728,932	16,872,714	18,181,849
Personnel cost	418,423	108,782	527,205	488,483
Transportation	3,288	-	3,288	8,898
Materials and supplies	37,444	9,152	46,596	34,144
Telephone	6,887	2,433	9,320	8,173
Printing and postage	3,884	8,282	12,166	13,534
Seminars and advertising	25,818	-	25,818	10,588
Contractual services	-	8,453	8,453	8,321
Other	21,828	832	22,660	14,328
Total cost of services rendered	\$ 9,828,843	\$ 9,450,250	\$ 19,279,093	\$ 21,278,893
Operating income (loss)	\$ 665,030	\$ 1,032,993	\$ 1,698,023	\$ 539,720
Nonoperating revenues:				
Interest earned on investments	308,328	214,624	522,952	424,618
Net income (loss)	\$ 973,358	\$ 1,247,617	\$ 1,720,975	\$ 964,338

(Amounts in \$)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
SELF-INSURANCE FUNDS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS (DEFICIT)
Year Ended October 31, 1997
With Comparative Totals For Year Ended October 31, 1996

	Self- Insurance	Group Hospital- Insurance	Totals	
			October 31, 1997	October 31, 1996
Net income (loss) Carryover Forward	\$ 448,888	\$ 21,748,484	\$ (1,276,809)	\$ (151,128)
Retained earnings (accumulated deficit), beginning	<u>12,887,831</u>	<u>268,888</u>	<u>(3,748,318)</u>	<u>(2,691,182)</u>
Retained earnings (accumulated deficit), ending	<u>\$13,426,719</u>	<u>\$12,017,372</u>	<u>\$ (5,025,127)</u>	<u>\$ (2,842,310)</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
INTERNAL SERVICE FUNDS
SELF-INSURANCE FUNDS

SCHEDULE OF CHANGES IN RETAINED EARNINGS BY TYPE OF COVERAGE
Year ended October 31, 1997

SELF-INSURANCE FUND	Retained Earnings (Accumulated Deficit/ Reserve)	Revenues, Taxes/Fees and Internal Adjustments
Workmen's compensation	\$ 1,018,933	\$ 1,310,718
Fire and extended coverage	(133,922)	800,468
Motors and machinery	832,288	1,838,718
Monies and securities	2,455	245
Auto and general liabilities	(3,722,880)	828,281
Fleet collision	(28,881)	287,722
Errors and omissions	(148,880)	18,160
Employee life	280,842	280,722
Contingency reserve	344,841	(348,780)
Other	12,181	27,278
Administrative and general costs	<u> </u>	<u>430,272</u>
	\$ 12,947,933	\$ 8,288,389
Group Hospitalization Fund		
Employee hospitalization	<u>200,804</u>	<u>2,824,748</u>
	<u>\$ 13,148,737</u>	<u>\$ 11,113,137</u>

<u>Insurance and Bonds</u>	<u>Expenses, Current Year (Claims and Charges on Reserves)</u>	<u>Retained Earnings (Accumulated Deficit) 12/31/87</u>
\$ 264,983	\$ 828,817	\$ 188,080
770,878	(124,713)	188,877
285,828	2,083,710	188,387
"	"	2,781
838	(186,888)	(2,888,275)
"	88,270	92,781
"	614,387	(773,882)
28,818	388,800	128,745
"	"	88,888
17,278	"	28,281
"	<u>422,222</u>	"
<u>21,278,282</u>	<u>\$ 2,823,242</u>	<u>\$ 12,478,878</u>
<u>331,802</u>	<u>2,822,642</u>	<u>12,388,880</u>
<u>21,610,084</u>	<u>\$ 22,646,884</u>	<u>\$ 18,622,758</u>

FIDUCIARY TYPE FUNDS

AGENCY FUNDS -

Payroll Fund - To account for payroll expenditures of the Government. Individual funds transmit monies needed to cover their share of payroll costs.

Deferred Compensation FUND FUND - To account for income deferred by employees participating in the Government's deferred compensation plan. Amounts are withheld from employee paychecks and remitted to the plan administrator to invest until the appropriate time when benefits are paid.

Consolidated Cash Account Fund - To account for monies of various City and Parish funds and other governmental agencies consolidated to yield a better return on investment. Funds and agencies receive a share of the interest earnings based on their share of funds in relation to total funds held in the consolidated account.

IRREVOCABLE TRUST FUNDS -

Unemployment Compensation Fund - To account for monies accumulated to provide insurance against unemployment compensation claims of past City employees.

Metairie Retirement Fund - To account for monies accumulated to provide supplemental retirement benefits to those employees so that benefits to all former Metairie employees are equitable upon retirement.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL FIDUCIARY TYPE FUNDS

COMBINING BALANCE SHEET

October 31, 1997

With Comparative Totals for October 31, 1996

ASSETS	January Funds		Consolidated Cash Account Fund
	Payroll Fund	Deferred compensation Fund	
Cash	\$ -	\$ -	\$ 4,898,428
Due from consolidated cash account	488,288	-	-
Investments, at cost or amortized cost	-	-	107,358,728
Investment in deferred compensation plan assets	-	11,848,848	-
Accrued interest receivable	-	-	1,258,181
Due from other funds	-	-	-
Due from component units	-	-	-
Total assets	\$ 488,288	\$ 11,848,848	\$ 113,555,337
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Cash overdraft	\$ 202,578	\$ -	\$ -
accrued liabilities	178,328	-	-
Due to employees	-	11,848,848	-
Due to other funds	3,488	-	188,378,818
Due to component units	-	-	4,838,134
Due to other governmental agencies	-	-	881,873
Total liabilities	\$ 488,288	\$ 11,848,848	\$ 194,358,213
Fund Balances:			
Reserved	\$ -	\$ -	\$ -
Unreserved - undesignated	-	-	-
Total fund balances	\$ -	\$ -	\$ -
Total liabilities and Fund balances	\$ 488,288	\$ 11,848,848	\$ 194,358,213

See Notes to Financial Statements.

<u>Dependable Trust Funds</u>		<u>Totals</u>	
<u>Employment</u>	<u>Net revenue</u>	<u>October 31,</u>	<u>October 31,</u>
<u>Compensation Unit</u>	<u>Sec Litement</u>	<u>1997</u>	<u>1998</u>
<u>Fund</u>	<u>Fund</u>		
\$ -	\$ -	\$ 4,899,818	\$ 6,321,314
243,288	22,992	721,388	894,898
-	-	187,388,713	97,496,394
-	-	21,546,649	8,880,730
-	-	1,285,112	931,313
-	-	-	9,129
-	-	-	882
<u>\$ 243,288</u>	<u>\$ 22,992</u>	<u>225,867,274</u>	<u>\$ 22,264,845</u>
\$ -	\$ -	\$ 282,873	\$ 261,324
-	-	270,238	279,813
-	-	21,546,649	8,880,730
-	-	189,379,318	88,436,808
-	-	4,282,134	3,285,895
-	-	821,873	1,628,848
<u>\$ -</u>	<u>\$ -</u>	<u>228,321,177</u>	<u>\$ 28,686,273</u>
\$ -	\$ 22,992	\$ 21,902	\$ 24,897
243,288	-	241,198	232,849
<u>\$ 243,288</u>	<u>\$ 22,992</u>	<u>\$ 263,097</u>	<u>\$ 257,746</u>
<u>\$ 243,288</u>	<u>\$ 22,992</u>	<u>225,867,274</u>	<u>\$ 22,264,845</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
ALL RESPONDABLE TRUST FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1997
With Comparative Totals For Year Ended October 31, 1996

	Employment Compensation Fund	Pensions Retirement Fund	Totals	
			October 31, 1997	October 31, 1996
Revenues:				
Interest earned on investments	\$ 14,107	\$ 1,387	\$ 15,494	\$ 14,000
Expenditures:				
General government -				
Claims	\$ 30,848	\$ -	\$ 30,848	\$ 7,887
Retirement benefits	-	3,532	3,532	3,532
Total expenditures	\$ 30,848	\$ 3,532	\$ 34,380	\$ 11,419
Excess (deficiency) of revenues over expenditures	\$ (16,741)	\$ (2,145)	\$ (18,886)	\$ 2,581
Other financing sources: transfer from other funds	7,862	-	7,862	25,802
Excess (deficiency) of revenues and other sources over expenditures	\$ (8,879)	\$ (2,145)	\$ (11,024)	\$ 28,383
Fund balances, beginning	182,882	28,587	211,469	217,028
Fund balances, ending	\$ 173,993	\$ 26,442	\$ 200,435	\$ 245,411

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ASSECT FUND TYPE
 PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended OCTOBER 31, 1997

ASSETS	Balance October 31, 1996	Additions	Reductions	Balance OCTOBER 31, 1997
Due from consolidated cash account	\$ 128,280	\$11,808,431	\$11,771,432	\$ 126,279
LIABILITIES				
Cash overdraft	\$ 321,204	\$ 70,145	\$ -	\$ 391,349
Accrued liabilities	124,381	43,788,424	43,704,745	147,424
Due to other funds	2,315	47,328	48,347	1,298
Total liabilities	\$ 447,899	\$44,605,997	\$44,453,492	\$ 441,705

See Notes to Financial Statements.

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SERIES FUND
DEFERRED COMPENSATION FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended October 31, 1997

ASSETS	Balance October 31, <u>1996</u>	<u>Additions</u>	<u>Reductions</u>	Balance October 31, <u>1997</u>
Investment in deferred compensation plan assets, at market	<u>\$ 2,820,720</u>	<u>27,267,728</u>	<u>2,871,728</u>	<u>\$ 21,216,720</u>
LIABILITIES				
Due to employees for deferred compensation and accumulated net earnings	<u>\$ 2,820,720</u>	<u>27,267,728</u>	<u>2,871,728</u>	<u>\$ 21,216,720</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 AGENCY FUND TYPE
 CONSOLIDATED CASH ACCOUNT FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 1997

ASSETS	Balance October 31, 1996	Net Additions (Deductions)	Balance October 31, 1997
Cash	\$ 8,231,475	\$ 13,833,088	\$ 4,898,438
Investments, at cost, or amortized cost	77,838,394	29,714,323	187,358,719
Accrued interest receivable on investments	731,322	528,775	1,260,097
Total assets	86,801,191	138,076,186	293,457,254
LIABILITIES			
Due to other funds	488,428,888	\$ 17,847,847	506,276,735
Due to component units	3,345,595	488,539	4,034,134
Due to other governmental agencies	1,028,518	128,868	1,157,386
Total liabilities	492,802,999	18,465,254	511,268,253

See Notes to Financial Statements.

LAFAYETTE CITY-ARCISSE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 EXPENDABLE TRUST FUND
 UNEMPLOYMENT COMPENSATION FUND

STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Years ended October 31, 1997 and 1998

	<u>1997</u>	<u>1998</u>
REVENUES:		
Interest earned on investments	\$ 14,187	\$ 11,594
EXPENDITURES:		
Claims	<u>18,888</u>	<u>7,863</u>
Excess (deficiency) of revenues over expenditures	\$ (4,701)	\$ 3,731
Other financing sources:		
Transfers from City General Fund	7,445	18,874
Transfer from Utility Fund	<u>122</u>	<u>2,828</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ 18,874	\$ 34,833
Fund balance, beginning	<u>182,889</u>	<u>228,882</u>
Fund balance, ending	<u>\$ 201,763</u>	<u>\$ 263,715</u>

See Notes to Financial Statements.

LAFAYETTE CITY-SERIES CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 RESPONSIBLE TRUST FUND
 METROPOLITAN RETIREMENT FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 YEARS ENDED OCTOBER 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
income:	\$ 1,507	\$ 1,500
Expenditures:		
current -		
general government:		
retirement benefits	<u>1,502</u>	<u>1,500</u>
adequacy of revenues over expenditures	\$ 12,188	\$ 12,088
Fund balance, beginning	<u>24,092</u>	<u>24,184</u>
Fund balance, ending	<u>\$ 36,280</u>	<u>\$ 36,272</u>

See Notes to Financial Statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

LAFAYETTE CITY-ORANGE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended October 31, 1997

	Balance October 31, 1996	Additions	Deletions	Balance October 31, 1997
General Fixed Assets:				
Land	\$ 10,446,875	\$ 303,508	\$ -	\$ 10,750,383
Buildings and Improvements	73,939,444	3,873,018	3,818	77,782,327
Equipment -				
Vehicles	18,838,721	3,217,383	1,198,318	20,857,786
Other	<u>12,423,458</u>	<u>3,808,388</u>	<u>3,385,827</u>	<u>22,846,019</u>
Total	<u>\$118,481,388</u>	<u>\$ 7,202,289</u>	<u>\$ 4,586,145</u>	<u>\$120,997,532</u>
Investment in general Fixed Assets	<u>\$118,481,388</u>	<u>\$ 7,202,289</u>	<u>\$ 4,586,145</u>	<u>\$120,997,532</u>

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

Be account for unamortized principal amounts on general long-term obligations expected to be financed from governmental-type funds. Payment of maturing bond obligations, including interest, is accounted for in the debt service funds. Payment of accrued compensated absences is accounted for in the governmental fund from which the applicable employee's salary is normally paid.

LAFAYETTE CITY-SHAHIN CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT
October 31, 1997

	CITY OF LAFAYETTE			
	Consolidated Tax Fund Working Fund	1993 Sales Tax Rebate	1995 Sales Tax Rebate	Senior Assessment Rebate
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT				
Amount available in Debt Service Funds for debt retirement	\$ 297,448	\$12,816,000	\$ 8,000,200	\$ 343,837
Amount to be provided from:				
Ad Valorem taxes	7,602,500	-	-	-
Sales and use taxes	-	57,000,000	57,000,000	-
Business annual revenues	-	-	-	-
Assessments	-	-	-	100,000
Total available and to be provided	<u>\$ 8,000,000</u>	<u>120,000,000</u>	<u>125,000,000</u>	<u>\$ 100,000</u>
GENERAL LONG-TERM DEBT PAYABLE				
Accrued compensated absences	\$ -	\$ -	\$ -	\$ -
Bonds payable:				
Due within one year	1,118,000	4,240,000	2,890,000	-
Due after one year	8,330,000	85,760,000	82,880,000	-
Lease payable:				
Due within one year	-	-	-	-
Due after one year	-	-	-	-
Special assessment debt with governmental commitment:				
Due within one year	-	-	-	317,000
Due after one year	-	-	-	320,000
Total general long-term debt	<u>\$ 9,448,000</u>	<u>120,000,000</u>	<u>125,000,000</u>	<u>\$ 637,000</u>

See NOTES TO Financial Statements.

<u>LeFramble, Pauline</u>			<u>Totals</u>		
<u>Contingency Fee</u>	<u>Cost</u>	<u>Revised</u>	<u>October 31,</u>	<u>October 31,</u>	
<u>Banking</u>	<u>of All</u>	<u>Compensated</u>	<u>1997</u>	<u>1998</u>	
<u>fund</u>	<u>Refunding</u>	<u>Amounts</u>			
	<u>Bonds</u>				
1	100,000	\$ -	\$ -	\$ 22,787,338	\$ 20,289,338
	8,700,375	-	-	18,293,927	18,839,838
	-	-	-	104,008,078	117,323,478
	-	883,000	8,787,885	3,328,385	3,488,538
	-	-	-	108,021	118,382
<u>1</u>	<u>8,879,000</u>	<u>1,000,000</u>	<u>8,787,885</u>	<u>219,878,841</u>	<u>218,078,163</u>
1	-	\$ -	\$ 8,787,885	\$ 8,787,885	\$ 8,749,385
	1,800,000	82,000	-	8,988,890	8,961,890
	7,088,000	548,000	-	183,882,800	147,888,800
	-	-	-	-	70,891
	-	-	-	-	8,388
	-	-	-	317,408	317,408
	-	-	-	208,221	343,828
<u>1</u>	<u>8,888,000</u>	<u>630,000</u>	<u>8,787,885</u>	<u>219,878,841</u>	<u>218,078,163</u>

UNIVERSITY CITY-SEARS CONSOLIDATED PENSION
 ADMINISTRATION, LOUISIANA

STATEMENT OF CHANGES IN LONG-TERM DEBT
 YEAR ENDED OCTOBER 31, 1997

	Long-Term Debt Issued/		Long-Term Debt	Debt Service	Balance
	October 31,	Accrued			
1997					1997
Amount available in debt service funds	\$ 28,828,075	\$ -	\$ -	\$ 2,878,828	\$ 25,949,247
Amount to be provided for retirement of long-term debt from:					
Ad valorem taxes	8,462,249	-	61,828,080	145,7479	7,482,882
Sales and use taxes	217,323,876	56,368,489	94,225,081	12,895,088	134,348,076
Other annual revenues	94,248	-	194,348	-	-
Amortization	118,282	-	(227,862)	38,568	153,082
Total available and to be provided	\$244,835,318	\$ 56,368,489	\$ 156,251,359	\$ 157,877,533	\$ 244,835,318
General long-term debt payable	\$114,049,378	\$ 28,288,828	\$ 132,338,206	\$ -	\$ 142,338,206

(cont. next)

City of Lafayette -

Amount available in debt service funds

Amount to be provided for retirement of long-term debt from:

- Ad valorem taxes
- Sales and use taxes
- Other annual revenues
- Amortization

Total available and to be provided

General long-term debt payable

LAFFAYETTE CITY-WATER CONSOLIDATED GOVERNMENT
LAFFAYETTE, MISSISSIPPI

SCHEDULE OF CHANGES IN ANNUAL LONG-TERM DEBT (CONTINUED)
Year Ended October 31, 1993

Lafayette Parish -	Balance October 31, 1992	Long-Term Debt Issued	Long-Term Debt Retired	Debt Retired Through Operations	Balance October 31, 1993
Amount available in debt service funds	\$ 487,463	\$ -	\$ -	\$ (477,838)	\$ 109,625
Amount to be provided for retirement of long-term debt from ad valorem taxes	8,977,817	-	61,788,000	473,836	8,768,135
Excess annual revenues Year available and to be provided	481,856	-	611,801,000	-	612,282
	<u>213,288,822</u>	<u>61,788,000</u>	<u>611,801,000</u>	<u>473,836</u>	<u>2,9,463,083</u>
General long-term debt payable	<u>213,288,822</u>	<u>61,788,000</u>	<u>611,801,000</u>	<u>473,836</u>	<u>2,9,463,083</u>
Lafayette City-Parish -					
Amount to be provided for retirement of long-term debt from Excess annual revenues	2,3,249,183	61,788,000	611,801,000	473,836	2,3,249,183
General long-term debt payable	<u>2,3,249,183</u>	<u>61,788,000</u>	<u>611,801,000</u>	<u>473,836</u>	<u>2,3,249,183</u>

COMPONENT UNITS

DOWNTOWN DEVELOPMENT AUTHORITY -

The Downtown Development Authority was created by the Louisiana legislature to implement various plans to add and encourage both private and public development of the Lafayette Centre Development District. Funding is provided by the repayment of a loan made under a HUD grant and commencing in 1984, an ad valorem tax approved by voters of the District.

CAFETERIA OPERATING FUND -

A multi-purpose civic center that is financed by user fees and Lafayette City-Parish consolidated Government appropriations.

PARISH FIRE FUND -

Firemen's Pension and Relief Fund - To account for a pension fund established for classified employees of the Lafayette Fire Department. Funding is from employee contributions, the Lafayette City-Parish Consolidated Government, and the Government's share of the fire insurance tax received from the State of Louisiana.

Police Pension and Relief Fund - To account for a pension fund established for all classified employees of the Lafayette Police Department. Funding is from employee contributions, matched by Consolidated Government contributions.

CITY COURT OF LAFAYETTE -

City Court of Lafayette operations are administered by two elected judges. The operations are funded by court costs charged by City Court on the various cases.

MARSHAL-CITY COURT OF LAFAYETTE -

The Marshal, an elected official, is charged with the responsibility of conducting detaining and security functions for City Court of Lafayette. Operations are funded by court costs charged by City Court attributable to the performance of the Marshal's duties.

LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY -

The Lafayette Public Trust Financing Authority (LPTFA) was created as a public trust to provide financing for residential facilities to low and moderate income families within the Parish of Lafayette. The beneficiary of the trust is the City of Lafayette, Louisiana.

CRIMINAL COURT FEE -

To account for the operations of the court, including expenses of the district judges and district attorney.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 ALL COMPONENT UNITS

COMPARING BALANCE SHEET
 OCTOBER 31, 1997

With Comparative Totals for October 31, 1996

ASSETS	Development Administration	Cajundome Operating Fund	Funding Trust Funds	
			Fireman's Relief Fund	Police Funding and Relief Fund
Current assets:				
Cash	\$ 159	\$ 1,870,328	\$ -	\$ -
Due from consolidated cash accounts	488,381	-	901,818	188,112
Investments, at cost or amortized cost	-	-	11,318,107	3,840,448
Accrued interest receivable	-	3,844	183,328	24,188
Accounts receivable	-	178,877	18,488	93,156
Taxes receivable	118,714	-	-	-
Due from primary government	-	200,894	-	-
Other receivables	128,384	-	-	-
Restricted assets:				
Cash	-	-	-	-
Due from consolidated cash accounts	-	-	-	-
Investments, at cost, or amortized cost	-	-	-	-
Accrued interest receivable	-	-	-	-
Loans receivable	-	-	-	-
Deposits	-	7,898	-	-
Land and Building	-	-	-	-
Equipment	11,888	-	-	-
Deferred charges	-	-	-	-
Amount available in O&M service funds	-	86,027	-	-
Amount to be provided for retirement of general long-term debt	8,888	1,587,111	-	-
Total assets	\$ 1,269,442	\$ 3,467,838	\$11,872,843	\$ 3,965,704

City Court of <u>Lafayette</u>	Marshal - City Court of <u>Lafayette</u>	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				OCTOBER 31, 1987	OCTOBER 31, 1988
\$ 2,400,721	\$ 128,287	\$ -	\$ 200	\$ 4,982,256	\$ 3,019,267
-	-	-	-	888,284	888,828
-	-	-	-	12,478,948	12,921,288
-	-	-	20,708	128,287	378,285
-	28,288	-	-	128,287	248,231
-	-	-	-	128,714	248,421
-	-	-	888	181,430	331,677
-	-	-	144,478	438,773	788,428
-	-	1,881,578	-	1,081,970	1,188,265
-	-	2,880,287	-	2,988,287	2,278,228
-	-	28,228,800	-	18,228,800	18,828,828
-	-	48,988	-	48,988	48,481
-	-	8,882,888	-	8,882,888	1,088,288
-	-	-	-	7,488	7,488
-	-	-	-	-	128,281
182,288	-	-	98,287	287,223	328,888
-	-	182,887	-	788,287	848,288
-	-	-	-	88,227	14,427
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,082,881</u>	<u>2,227,287</u>
<u>\$ 2,582,929</u>	<u>\$ 156,575</u>	<u>28,021,501</u>	<u>\$ 198,200</u>	<u>847,288,821</u>	<u>828,028,221</u>

(Amounts in \$)

LAURELITE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAURELITE, LOUISIANA
 ALL COMPONENT UNITS

COMPARING BALANCE SHEET (CONTINUED)

October 31, 1997

With comparative totals for October 31, 1996

LIABILITIES AND FUND BALANCES	Debtless Development Authority	Debtless Operating Fund	General Fund Funds	
			Firemen's Pension and Retired Fund	Police Pension and Retired Fund
Liabilities (payable from current assets):				
Due to consolidated cash accounts	\$ -	\$ -	\$ -	\$ -
Accounts payable and accrued liabilities	-	143,780	17,388	3,330
Other payables	8,888	88,470	-	-
Accrued payments - Deferred retirement program	-	-	488,841	-
Due to other governmental agencies	-	-	-	-
Due to primary government deferred revenues	343,008	831,348	-	-
Liabilities (payable from restricted assets):				
Revenue bonds payable	-	-	-	-
Accrued liabilities	-	-	-	-
Leases payable	-	82,317	-	-
Notes payable	-	122,888	-	-
Bonds payable	-	718,820	-	-
Total liabilities	\$ 351,896	\$ 2,164,343	\$ 496,229	\$ 3,330
Fund equity:				
Investments in general fixed assets	\$ 33,388	\$ -	\$ -	\$ -
Retained earnings - Reserved	-	-	-	-
Fund balance - Reserved	-	3,948,480	13,148,411	3,293,870
Designated	-	80,877	-	-
Unreserved and undesignated	438,313	-	-	-
Total fund balance	\$ 471,701	\$ 4,029,357	\$ 13,148,411	\$ 3,293,870
Total liabilities and fund balance	\$ 823,597	\$ 6,193,699	\$ 13,644,640	\$ 6,627,200

See Notes to Financial Statements.

City Court of Lafayette	Marshal - City Court of Lafayette	Lafayette Public Trust Financing Authority	Criminal Court Fund	Totals	
				October 31, 1997	October 31, 1998
\$ -	\$ -	\$ -	\$ 140,717	\$ 140,717	\$ 327,820
-	5,505	-	58,173	145,221	5,005,704
270,840	0,783	-	-	706,806	861,523
-	-	-	-	608,043	504,839
240,470	-	-	-	144,488	84,508
-	-	-	104,950	104,950	59,372
-	-	-	-	763,333	1,328,348
-	-	13,400,004	-	13,404,444	14,138,300
-	-	81,642	-	83,442	108,783
-	-	-	-	62,322	-
-	-	-	-	319,588	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>718,000</u>	<u>1,013,000</u>
\$ 518,440	\$ 7,288	\$ 13,500,104	\$ 120,891	\$ 17,463,522	\$ 20,248,481
\$ 156,388	\$ -	\$ -	\$ 71,017	\$ 187,405	\$ 488,220
-	-	7,790,388	-	7,790,388	7,343,478
-	-	-	-	18,000,814	18,180,827
-	-	-	-	80,827	14,827
<u>5,018,281</u>	<u>142,862</u>	<u>8,871,502</u>	<u>-</u>	<u>7,361,748</u>	<u>8,808,818</u>
\$ 5,384,885	\$ 142,862	\$ 8,871,502	\$ 72,322	\$ 15,528,148	\$ 17,188,323
\$ 5,081,820	\$ 142,320	\$ 8,871,581	\$ 308,320	\$ 15,588,022	\$ 17,326,378

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMBINED STATE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year Ended October 31, 1997

With Comparative Totals for Year Ended October 31, 1996

	Development Development Activities	Parishwide Operating Fund	City Of Lafayette
Revenues:			
Taxes	\$ 174,783	\$ -	\$ -
Intergovernmental	-	3,028,488	-
Charges for services	-	4,533,963	-
Fines and forfeits	-	-	289,798
Interest	21,413	184,237	49,186
Miscellaneous	833	257,238	-
Total revenues	\$ 197,029	\$ 8,003,926	\$ 338,984
Expenditures:			
Current -			
General government	\$ 8,438	\$ 128,078	\$ 188,208
Economic development and assistance	571,488	-	-
Culture and recreation	-	3,978,438	-
Capital projects	-	389,488	-
Debt service -			
Principal retirement	-	382,975	-
Interest and fees	-	288,288	-
Total expenditures	\$ 599,926	\$ 5,787,279	\$ 188,208
Excess (deficiency) of revenues over expenditures	\$ 107,103	\$ 2,216,647	\$ 150,776
Other financing sources (uses):			
Proceeds from issuance of debt	-	814,188	-
Transfers from other funds	-	-	-
Transfers from primary government	43,183	214,344	-
Transfers to primary government	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	\$ 150,286	\$ 3,245,179	\$ 150,776
Fund balances, beginning	188,843	1,288,871	1,834,384
Fund balances, ending	\$ 339,129	\$ 4,534,050	\$ 1,985,160

See notes to financial statements.

Marshall - City Court of Lafayette	Lafayette Public Trust Financing Authority	Original Court Fund	Totals	
			October 31, 1987	October 31, 1988
\$ -	\$ -	\$ -	\$ 278,763	\$ 283,433
-	-	87,288	3,069,897	3,267,678
88,428	-	22,863	4,888,382	3,898,378
12,878	-	468,500	787,873	828,883
988	280,814	8,357	488,898	488,937
<u>9,282</u>	<u>-</u>	<u>288,723</u>	<u>3,221,682</u>	<u>388,488</u>
<u>\$ 118,282</u>	<u>\$ 280,814</u>	<u>\$ 827,361</u>	<u>\$ 8,482,208</u>	<u>\$ 8,428,481</u>
\$ 95,480	\$ 28,188	\$ 1,883,818	\$ 2,081,818	\$ 2,043,448
-	-	-	271,888	268,821
-	-	-	8,878,833	4,188,288
-	-	-	888,894	187,828
-	-	-	382,778	477,883
<u>-</u>	<u>-</u>	<u>-</u>	<u>188,288</u>	<u>121,888</u>
<u>\$ 95,480</u>	<u>\$ 28,188</u>	<u>\$ 1,883,818</u>	<u>\$ 2,288,888</u>	<u>\$ 2,821,288</u>
\$ 18,788	\$ 288,818	\$ 1888,818	\$ 3888,888	\$ 3881,774
-	-	-	881,888	-
-	9,848	-	7,843	88,887
-	-	888,888	1,488,888	3,487,888
<u>-</u>	<u>-</u>	<u>888</u>	<u>881</u>	<u>-</u>
\$ 18,788	\$ 288,818	\$ -	\$ 881,888	\$ 3,841,848
<u>188,882</u>	<u>3,288,188</u>	<u>-</u>	<u>8,881,888</u>	<u>8,821,288</u>
<u>\$ 182,882</u>	<u>\$ 3,288,882</u>	<u>\$ -</u>	<u>\$ 8,887,818</u>	<u>\$ 8,881,888</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
Year Ended October 31, 1991
With Comparative Totals for Year Ended October 31, 1990

	Fireman's Pension and Retired Fund	Police Pension and Retired Fund	Lafayette Public Trust Financing Authority
Revenues:			
Contributions from employees	\$ 518,488	\$ 504,888	\$ -
Contributions from employer - Matching contributions	846,878	398,888	-
Interest earned on loans	-	-	504,188
Interest earned on investments	488,334	118,788	1,172,888
Total revenues	\$1,853,699	\$1,022,564	\$1,677,076
Operating expenses:			
Annuity benefits	\$1,281,318	\$1,128,888	\$ -
Disability benefits	80,742	181,788	-
Refunds to terminated employees	88,878	248,888	-
Comp payments	133,200	-	-
Interest on bonds	-	-	1,188,888
Accrualation of bond issue costs	-	-	81,887
General and administrative	18,348	17,872	88,848
Total operating expenses	\$1,599,176	\$1,787,636	\$1,977,623
Operating income (loss)	\$ 254,523	\$ 234,928	\$ 704,453
Nonoperating revenues (expenses):			
Gain on disposal of assets	\$ 181,737	\$ 84,171	\$ -
Loss on disposal of assets	(18,887)	(18,887)	-
Net nonoperating revenues (expenses)	\$ 162,850	\$ 65,284	\$ -
Income (loss) before operating transfers and extraordinary items	\$ 417,373	\$ 300,212	\$ 704,453

<u>Total</u>	
<u>October 31,</u> <u>1987</u>	<u>October 31,</u> <u>1988</u>
\$ 1,118,478	\$ 1,048,795
1,143,488	1,069,004
554,183	600,259
<u>1,812,482</u>	<u>1,869,618</u>
1,170,032	1,207,378
\$ 2,573,872	\$ 2,498,870
362,484	329,297
339,143	84,818
333,303	349,297
2,139,895	2,129,794
82,297	80,318
<u>283,662</u>	<u>189,322</u>
\$ 4,449,321	\$ 4,328,882
\$ 78,880	\$ 151,780
\$ 449,888	\$ 358,023
<u>112,820</u>	<u>174,813</u>
\$ 432,878	\$ 279,343
\$ 318,428	\$ 326,303

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 COMPONENT UNITS

COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EQUITIES -
 ALL PROPRIETARY FUND TYPES AND SINGLE TRUST FUNDS (CONTINUED)
 Year Ended October 31, 1997
 With Comparative Totals for Year Ended October 31, 1996

	Fireman's Pension and Relief Fund	POLICE Pension and Relief Fund	Lafayette Public Trust Financing Authority
Income (loss) before operating transfers and extraordinary items brought forward:	\$ 432,868	\$ (198,838)	\$ 484,381
Other financing sources (uses):			
Operating transfers from other funds	-	-	-
Operating transfers to other funds	-	-	(7,941)
Operating transfers from primary government	<u>138,472</u>	<u>218,058</u>	<u>-</u>
Net income (loss) before extraordinary items	\$ 571,340	\$ (80,780)	\$ 476,440
Extraordinary items:			
Loss on redemption of revenue bonds	<u>-</u>	<u>-</u>	<u>-</u>
Net income (loss)	\$ 571,340	\$ (80,780)	\$ 476,440
Fund equity, beginning	<u>10,812,871</u>	<u>2,388,812</u>	<u>2,342,419</u>
Fund equity, ending	<u>\$11,384,181</u>	<u>\$2,308,032</u>	<u>\$2,818,859</u>

See Notes to Financial Statements.

<u>Totals</u>	
<u>October 31,</u> <u>1987</u>	<u>October 31,</u> <u>1986</u>
\$ 832,828	\$ 824,829
-	87,328
(7,842)	(95,642)
<u>840,986</u>	<u>820,809</u>
\$ 840,986	\$ 820,809
-	(100,521)
\$ 840,986	\$ 820,809
<u>22,264,763</u>	<u>18,833,820</u>
<u>21,220,818</u>	<u>20,014,761</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMBINED STATE
LAFAYETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENTS OF CASH FLOW
YEARS ENDED OCTOBER 31, 1997 and 1996

	1997	1996
CASH FLOW FROM OPERATING ACTIVITIES		
Operating income	\$ 454,170	\$ 384,830
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization of bond issue cost	61,917	61,317
Accretion of discount on investment	1932,422	(281,808)
Amortization of bond discount	12,488	18,743
Changes in assets and liabilities:		
Decrease in accrued interest receivable	(324)	13,884
Decrease in accrued service fees	(123)	(534)
Decrease in accrued trustee fees	-	(3,712)
Increase (decrease) in accounts payable	-	14,788
Increase (decrease) in accrued interest on bonds payable	137,830	(74,440)
Increase (decrease) in prepaid trustee fees	-	3,482
Net cash provided by operating activities	<u>\$ 72,822</u>	<u>\$ 343,260</u>
CASH FLOW FROM BOND/DEBT FINANCING ACTIVITIES		
Principal collected on mortgage-loans	\$ 1,287,893	\$ 1,884,858
Principal paid on revenue bonds	(2,713,524)	(3,411,218)
Redemption of bonds	-	(25,895,000)
Transfers to other funds	(7,342)	(88,817)
Payment of bond issuance cost	-	(21,568)
Net cash used in capital and related financing activities	<u>\$ (1,432,973)</u>	<u>\$ (158,588,000)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Principal collected on mortgage-backed securities	\$ 1,574,175	\$ 1,597,834
Purchase of investments	(114,821)	(287,552)
Net cash provided by investing activities	<u>\$ 1,459,354</u>	<u>\$ 1,310,282</u>
Increase (decrease) in cash and cash equivalents	\$ 109,203	\$ (13,057,458)
Cash and cash equivalents at beginning of year	<u>1,879,814</u>	<u>18,231,312</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,989,017</u></u>	<u><u>\$ 1,878,854</u></u>

(continued)

JAYAPETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 JAYAPETTE, LOUISIANA
 COMBINED STATE
 JAYAPETTE PUBLIC TRUST FINANCING AUTHORITY

STATEMENT OF CASH FLOWS (CONTINUED)
 Years Ended October 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Supplemental Disclosure of cash flow information:		
Cash paid during the period -		
Interest	<u>\$ 4,419,357</u>	<u>\$ 3,347,344</u>
Reconciliation of cash and cash equivalents per		
STATEMENT OF CASH FLOWS to the balance sheet:		
Cash and cash equivalents, beginning of year -		
Cash - restricted	\$ 3,507	\$ 0
Interest bearing deposits - restricted	<u>1,876,323</u>	<u>28,231,204</u>
Total cash and cash equivalents	<u>\$ 1,879,830</u>	<u>\$ 28,231,204</u>
Cash and cash equivalents, end of year -		
Cash - restricted	\$ 48	\$ 3,507
Interest bearing deposits - restricted	<u>1,961,328</u>	<u>1,978,129</u>
Total cash and cash equivalents	<u>\$ 1,961,376</u>	<u>\$ 1,981,636</u>
Increase (decrease)	<u>\$ (28,466)</u>	<u>\$ (26,249,568)</u>

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMBINED STATE
GENERAL COURT FUND

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1997
With Comparative Totals for October 31, 1996

	HOWARD- memorial		Account	
	Fund Type	Group	Totals	
	General	General	1997	1996
ASSETS				
Cash	\$ 100	\$ -	\$ 100	\$ 28
Due from primary government	562	-	562	-
Due from other governmental agencies	314,478	-	314,478	348,432
Inventory and equipment	"	72,227	72,227	128,886
Interest receivable	<u>16,718</u>	<u>-</u>	<u>16,718</u>	<u>52,332</u>
Total assets	\$ 328,882	\$ 72,227	\$ 328,882	\$ 328,882
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to consolidated cash account	\$ 142,717	\$ -	\$ 142,717	\$ 181,114
Accounts payable and contract obligations	18,437	-	18,437	14,000
Accrued liabilities	38,729	-	38,729	41,508
Due to primary government	124,993	-	124,993	9,198
Due to other governmental agencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,827</u>
Total liabilities	\$ 324,876	\$ -	\$ 324,876	\$ 246,757
FUND BALANCE				
Government in general fund assets	<u>-</u>	<u>72,227</u>	<u>72,227</u>	<u>148,886</u>
Total liabilities and fund balance	\$ 324,876	\$ 72,227	\$ 324,876	\$ 328,882

See Notes to Financial Statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPOSITE BUDGET
CRIMINAL COURT FUND

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (ORAS BASIS) AND ACTUAL
Year Ended October 31, 1997

With Comparative Actual Accounts for Year Ended October 31, 1996

	1997		Variance - Favorable (Disfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal grant	\$ 20,000	\$ 20,000	\$ 0.000	\$ 27,000
contributions from local government	18,000	27,187	9,187	28,270
Charges for services -				
Court costs	10,000	12,000	(2,000)	20,614
Fees and forfeits	500,000	469,100	(30,900)	364,218
Interest	-	8,207	8,207	7,200
Miscellaneous -				
Salary reimbursement	101,700	107,000	(5,300)	173,400
Other	-	1,100	1,100	3,422
total revenues	<u>\$ 640,000</u>	<u>\$ 637,507</u>	<u>\$ (2,493)</u>	<u>\$ 613,914</u>
Expenditures:				
GENERAL GOVERNMENT -				
Personnel costs	\$1,300,000	\$1,300,000	\$ 0.000	\$1,087,300
Contractual services	210,000	203,370	(6,630)	170,512
Telephone	20,000	21,270	1,270	27,100
Office	10,771	14,000	3,229	20,000
Other	3,170	3,000	(170)	20,811
Supplies and materials	20,370	42,300	21,930	23,811
equipment purchases	0,470	3,400	2,930	1,000
Repairs and maintenance	23,100	18,100	(5,000)	20,500
total expenditures	<u>\$1,600,000</u>	<u>\$1,645,000</u>	<u>\$ 45,000</u>	<u>\$1,300,000</u>
Deficiency of revenues over expenditures	\$ (740,000)	\$ (607,493)	\$ (132,507)	\$ (686,086)
Other financing sources (uses):				
Transfers from primary government	740,000	600,000	(140,000)	671,000
Transfers to primary government	(4,000)	(0)	4,000	-
Excess (deficiency) of revenues and other sources over expenditures	\$ 0-	\$ 0-	\$ 0-	\$ 0-

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 COMPONENT UNIT
 ORIGINAL COURT FUND

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (BASIC BASIS) AND ACTUAL (CONTINUED)
 Year Ended October 31, 1999
 With Comparative Actual Accounts for Year Ended October 31, 1998

	1999		1998		Variance - Favorable (Unfavorable)	1998	
	BUDGET	Actual	BUDGET	Actual		BUDGET	Actual
Excess (deficiency) of revenues and other resources over expenditures (balance forwarded)	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fund balance, beginning							
Fund balance, ending	\$ 100	\$ 100	\$ 100	\$ 100	\$ 0	\$ 0	\$ 0

See NOTES TO Financial STATEMENTS.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
FIREFIGHTER'S PENSION AND RELIEF FUND

SCHEDULE OF TRUST INFORMATION
BASED ON ACTUARIAL VALUATIONS
As Of November 1, 1987 - 1990, Inclusive

	1987	1988	1989	1990
Net assets available for benefits, at year end	\$20,322,872	\$ 8,994,312	\$ 8,726,362	\$ 8,099,192
Pension benefit obligation	\$21,742,968	\$25,846,800	\$28,187,820	\$29,262,180
Net assets as percent of pension benefit obligation	93.5%	37.1%	31.0%	27.7%
Unfunded pension benefit obligation	\$21,217,228	\$16,852,488	\$19,461,458	\$21,163,088
Annual covered payroll	\$ 3,277,888	\$ 4,794,798	\$ 4,842,792	\$ 4,381,224
Unfunded pension benefit obligation as a percent of annual covered payroll	647.6%	352.3%	399.8%	483.0%
Employer contributions	\$ 387,782	\$ 472,488	\$ 494,578	\$ 426,128
Employer contributions as a percent of annual covered payroll	11.8%	9.9%	10.2%	9.7%
Employee contributions	\$ 487,496	\$ 442,828	\$ 482,728	\$ 428,882
Fica insurance rebates	\$ 180,840	\$ 180,388	\$ 147,928	\$ 132,828
Interest on investments	\$ 423,478	\$ 241,821	\$ 439,180	\$ 427,554
Administrative expenses	\$ 71,872	\$ 72,887	\$ 88,827	\$ 94,880
Refunds of employee contributions	-	\$ 72,482	\$ 72,888	\$ 48,881
Pension benefits	\$ 1,224,808	\$ 1,282,874	\$ 1,227,848	\$ 981,887
Disability benefits	\$ 88,842	\$ 62,828	\$ 62,477	\$ 61,482
Drop payment benefits	\$ 142,847	\$ 112,128	\$ 84,884	\$ 104,218

<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
\$ 8,281,802	\$ 8,481,987	\$ 7,947,884	\$ 7,947,182	\$ 8,887,424	\$ 8,382,147
\$21,556,908	\$23,077,300	\$13,437,180	\$18,008,180	\$18,887,108	\$13,176,908
42,848	62,248	69,899	38,899	36,496	15,125
\$22,366,958	\$23,888,813	\$13,487,180	\$18,482,989	\$21,969,676	\$13,195,133
\$ 4,338,303	\$ 4,183,813	\$ 3,748,884	\$ 3,873,882	\$ 3,438,808	\$ 3,024,819
385,248	276,938	388,389	338,829	347,406	422,824
\$ 428,800	\$ 437,381	\$ 378,881	\$ 347,976	\$ 383,832	\$ 386,907
10,000	17,809	10,000	18,000	10,000	11,788
\$ 428,800	\$ 438,387	\$ 378,884	\$ 347,988	\$ 383,833	\$ 386,904
\$ 144,810	\$ 134,334	\$ 142,881	\$ 88,000	\$ 112,814	\$ 184,310
\$ 388,370	\$ 544,083	\$ 238,873	\$ 613,000	\$ 268,828	\$ 199,743
\$ 12,883	\$ 3,800	\$ 3,448	\$ 8,873	\$ 2,871	\$ 7,328
\$ 188,088	\$ 88,738	\$ 84,564	\$ 83,428	\$ 26,328	\$ 82,322
\$ 888,428	\$ 824,878	\$ 808,088	\$ 794,208	\$ 781,884	\$ 883,481
\$ 83,281	\$ 58,482	\$ 100,783	\$ 68,882	\$ 48,329	\$ 25,887
\$ 218,482	\$ 134,428	\$ -	\$ -	\$ -	\$ -

LAFAYETTE CITY-SEWER CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMPONENT UNITS
POLICE PENSION AND RELIEF FUND

SCHEDULE OF TRUST INFORMATION
BASED ON ACTUARIAL VALUATIONS
AS OF NOVEMBER 3, 1987 - 1994, INCLUSIVE

	1988	1989	1991	1993
Net assets available for benefits, at cost	\$ 1,388,813	\$ 2,384,809	\$ 2,828,127	\$ 2,951,947
Defined benefit obligation	\$27,585,400	\$28,122,900	\$28,442,580	\$24,727,400
Net assets as percent of pension benefit obligation	5.07%	8.57%	9.97%	12.04%
Unfunded pension benefit obligation	\$26,197,788	\$25,738,091	\$25,614,453	\$21,775,453
Annual covered payroll	\$ 3,822,488	\$ 3,998,428	\$ 4,843,333	\$ 4,487,998
Unfunded pension benefit obligation as a percent of annual covered payroll	686.80%	646.44%	529.18%	485.34%
Employer contributions	\$ 482,343	\$ 508,083	\$ 694,155	\$ 488,700
Employer contributions as a percent of annual covered payroll	12.62%	12.69%	13.71%	10.89%
Employee contributions	\$ 543,648	\$ 528,964	\$ 484,188	\$ 488,700
Interest on investments	\$ 188,833	\$ 217,303	\$ 278,248	\$ 194,583
Administrative expenses	\$ 20,887	\$ 24,373	\$ 15,583	\$ 24,388
Refunds of employee contributions	\$ 54,414	\$ 78,243	\$ 168,350	\$ 83,388
Pension benefits	\$ 1,298,870	\$ 2,288,920	\$ 2,288,888	\$ 1,825,450
Stability benefits	\$ 280,944	\$ 138,483	\$ 184,825	\$ 95,488

<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>
\$ 3,088,348	\$ 3,023,470	\$ 3,079,985	\$ 3,434,721	\$ 3,889,843	\$ 2,997,988
212,484,800	519,086,880	820,212,700	119,396,208	699,997,100	617,188,180
13,638	14,399	19,288	16,178	14,495	10,719
212,498,434	517,982,800	817,198,700	116,299,470	695,421,997	614,488,564
\$ 4,143,878	\$ 4,094,923	\$ 3,499,885	\$ 3,642,081	\$ 3,307,888	\$ 3,139,828
468,418	488,088	489,228	479,388	472,288	602,178
\$ 421,992	\$ 489,450	\$ 349,380	\$ 344,286	\$ 316,800	\$ 346,807
8,685	10,008	10,808	20,008	18,008	12,688
\$ 421,808	\$ 489,324	\$ 360,380	\$ 344,285	\$ 316,800	\$ 347,007
\$ 189,217	\$ 190,883	\$ 163,450	\$ 268,943	\$ 217,883	\$ 201,828
\$ 7,812	\$ 2,128	\$ 1,768	\$ 8,487	\$ 228	\$ 4,817
\$ 84,207	\$ 90,788	\$ 149,274	\$ 138,380	\$ 18,188	\$ 108,187
\$ 379,983	\$ 928,888	\$ 838,814	\$ 738,380	\$ 682,780	\$ 688,028
\$ 88,548	\$ 81,838	\$ 48,828	\$ 48,317	\$ 18,128	\$ 17,878

COMPLIANCE AND INTERNAL CONTROL
AND
OTHER GRANT INFORMATION



BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
C E R T I F I E D P U B L I C A C C O U N T A N T S

P. O. Box 4190
 Lafayette, Louisiana
 70504-1490
 Phone (504) 984-4800
 Fax (504) 984-4814

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING BASED ON AN AUDIT
 OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Other Offices:
 Corvallis, IA
 (515) 753-6900
 Lafayette, LA
 (504) 984-4800
 Oklahoma, IA
 (515) 442-5217
 New York, NY
 (212) 693-4224
 South Plain, NJ
 (908) 486-4600
 Boston, MA
 (617) 427-9470

To the Lafayette City-Parish
 Council of Lafayette, Louisiana

Lawrence A. Grooms, CPA*
 Eugene C. Gilley, CPA*
 Donald W. Kelly, CPA*
 Barbara Landon III, CPA*
 Fred A. Soper, CPA*
 Don J. Broward, CPA*
 S. Charles Shubin, CPA*
 Kenneth H. Soper, CPA*
 Dr. John Muehleisen III, CPA*
 Stephen R. Lindstrom, CPA*
 Craig C. Robinson, CPA*
 Steve G. Baurle, CPA*
 Michael P. Smith, CPA*
 George E. Tappan III, CPA*
 Donald E. Gilley, CPA*
 Douglas W. Wilson, CPA*
 S. Ross Nelson, CPA*
 Patrick D. McCarty, CPA*

We have audited the financial statements of Lafayette City-Parish consolidated government, and the combining, individual fund and across group financial statements as of and for the year ended October 31, 1997, and have issued our report thereon dated April 23, 1998. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the Government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under government auditing standards which is described in the accompanying schedule of findings and questioned costs as item (Y)-1.

Internal Control Over Financial Reporting

Richard
 Mike E. Broward, CPA* 1990
 Len C. Focht, CPA 1989
 James H. Brown, CPA 1981
 Steve B. White, CPA 1980
 George L. Lewis, CPA* 1980
 Geraldine L. Wainwright, CPA* 1978
 Robert C. Soper, CPA* 1980
 Larry E. Broward, CPA* 1980
 Member of American Institute of
 Certified Public Accountants
 Member of Louisiana Certified
 Public Accountants

In planning and performing our audit, we considered the government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal

control over financial reporting that, in our judgment, would adversely affect the Government's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items FI-2 through FI-7.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements to amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions shown, we consider items FI-4 and FI-7 to be material weaknesses.

This report is intended for the information of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Branche, Pelt, Lewis & Branch, L.L.P.

Lafayette, Louisiana
April 18, 1998



BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 4440

Lafayette, Louisiana

70501-4440

Phone (504) 984-4100

Fax (504) 984-4377

Other Offices:

Crawley, La.

(504) 984-4000

Lafayette, La.

(504) 984-4000

Wetmore, La.

(504) 984-4000

New Iberia, La.

(504) 984-4004

Cloutier Point, La.

(504) 984-4000

Bayou, La.

(504) 984-4000

Laurance A. Gaudin, CPA*

Reginald C. Gaudin, CPA*

Donald W. Baker, CPA*

Robert L. Gaudin, III, CPA*

Frank S. Gaudin, CPA*

Scott J. Broussard, CPA*

L. Charles Abadie, CPA*

Ernest K. Gaudin, CPA*

F. John Broussard III, CPA*

Stephen L. Landberg, CPA*

Clay C. Robinson, CPA*

Paul C. Broussard, CPA*

Michael W. Gaudin, CPA*

Thomas J. Trapp, III, CPA*

David K. Miller, CPA*

Gregory B. Miller, CPA*

S. Scott Gaudin, CPA*

Patrick D. McCord, CPA*

Retired:

Henry L. Broussard, CPA* 1980

James R. Poché, CPA 1984

James S. Brown, CPA 1987

Ernest K. Miller, CPA 1988

George A. Lewis, CPA 1989

Caroline G. Wintberg, CPA* 1990

Robert L. Gaudin, CPA* 1990

Lawrence A. Broussard, CPA* 1997

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL, OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Lafayette City-Parish
Council of Lafayette, Louisiana

We have audited the compliance of Lafayette City-Parish Consolidated Government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 compliance Supplement that are applicable to each of the major Federal programs for the year ended December 31, 1997. The Government's major Federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, "Standards of Internal Control for Government and Not-for-Profit Organizations." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Lafayette City-Parish Consolidated Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lafayette City-Parish Consolidated Government's compliance with those requirements.

As described in item FT-10 and FT-11 in the accompanying schedule of findings and questioned costs, Lafayette City-Parish Consolidated Government did not comply with requirements regarding reporting and special tests and provisions that are applicable to its Section 8 Housing Assistance Program. Compliance with such requirements is necessary, in our opinion, for Lafayette City-Parish Consolidated Government to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Lafayette City-Parish consolidated government complied, in all material respects, with the requirements referred to above that are applicable to each of the major federal programs for the year ended October 31, 1987. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-118 and which are described in the accompanying schedule of findings and questioned costs as items 27-22 and 27-23.

Internal Control Over Compliance

The management of Lafayette City-Parish Consolidated Government is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Lafayette City-Parish Consolidated Government's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-118.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Lafayette City-Parish Consolidated Government's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 27-24 and 27-25.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Broussard, Peltz, Lewis & Breaux, L.L.P.

Lafayette, Louisiana
April 18, 1988

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 1997

I. Summary of Auditors' Results

The following summarizes the auditors' results in accordance with GPM Circular 4-119:

- a. An adverse opinion was issued on the general purpose financial statements of Lafayette City-Parish Consolidated Government and an unqualified opinion was issued on the combining, individual fund and account group financial statements of the Government, as of and for the year ended October 31, 1997;
- b. The reportable conditions in internal control were disclosed by the audit of the financial statements and two such conditions were considered material weaknesses;
- c. The audit disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and is considered material to the financial statements of Lafayette City-Parish Consolidated Government;
- d. The reportable conditions in internal control over major programs were disclosed by the audit and are not considered material weaknesses.
- e. A qualified opinion was issued on compliance for the Section 8 Housing Program and an unqualified opinion was issued for the other major programs;
- f. The audit disclosed audit findings related to Federal awards that are required to be reported under GPM Circular 4-119;
- g. The following programs were major for the year ended October 31, 1997:
 - Community Development Block Grant (CFDA #24.120);
 - Job Training Partnership Act (CFDA #17.254);
 - Federal Transit Administration (CFDA #20.507);
 - Food Stamps (CFDA #20.555 and 10.552);
 - Section 8 Housing Assistance Program (CFDA #24.455 and 14.457)
- h. \$200,000 was the threshold used to distinguish Type A from Type B programs; and
- i. Lafayette City-Parish Consolidated Government did not qualify as a low-risk auditee.

II. Findings in Accordance with Government Auditing Standards

The following findings relate to the financial statements and are required to be reported in accordance with Government Auditing Standards:

Finding #87-1

Act 881 of the 1983 regular session requires that more than fifty percent of the available funds of the Fire and Police Pension Funds must be invested in interest-bearing securities of the United States government or securities of deposit backed by local bank securities. As October 31, 1987, the Police Pension and Relief Fund had only 47.12% of such investments and, therefore, violated the state law.

Finding #87-2

The Environmental Services Division of the Government provides the solid waste and recycling contractors with the number of customers they are to bill the Government for collection services each month. In preparing this information for the contractors, the Division is using a specialized report generated by Data Processing entitled "Breakdown of Active and Inactive Accounts" in lieu of reports which are used in the billing process. This specialized report is generated at the end of the last billing cycle of the month, which is usually during the end of the second week of the following month. As a result of this procedure, it appears that the Government is paying for more customers than it collects services from, since any new customers activated between the end of the month and the date the report is generated would be included. If the same basis were being utilized for billing and collection, the Government would have paid approximately \$26.1% less to contractors during the fiscal year. In addition, the reports which are used by Environmental Services are not retained by them, and therefore, could not be reviewed to verify the number of customers used in their computations.

Finding #87-3

A log of the activity related to 8888 - Postage by House account is not being maintained. This should be done to keep track of the funds on deposit with EPS.

Finding #87-4

In our test of cash receipts, the following problems were noted:

- a) The deposit tickets prepared on April 3, 1987 and October 7, 1987 did not agree to actual receipts for each day.
- b) The DP printout for parking tickets on October 5, 1987 did not have initials of the individual verifying the information as required by current procedures.
- c) The check slip for cashier #6 on November 21, 1986 was not initialed by the cashier as required under current procedures.

Finding #87-6

On August 8, 1987, an internal memorandum was sent to the Government's attorney regarding four assessments which had reached a delinquency period exceeding normal collection time and requesting that immediate action be taken. According to established procedures, a demand letter should have been sent by the attorney to these property owners sometime around September giving them ten days to respond. As of the date of our work, which was January 4, 1988, revenue collection had not received any correspondence from the attorney and there had been no follow-up by revenue collection.

Finding #87-7

The Fire and Police Pension Funds' investment money manager and custodian are reporting different amounts for some of the same investments and also reporting different investments as being held as October 31, 1987. The differences are not considered material to either fund; however, it seems that the money manager and the custodian should be reporting the same amounts and the same investments at any point in time or some type of explanation should be obtained and documented for the differences.

Finding #87-7

In our test of 50 group insurance claims processed during the current fiscal year, one of the claims was processed incorrectly. The claim was \$15; however, the amount entered was \$57 causing the payment to be \$4 more than it should have been. The claims are entered into the computer system which automatically figures the payment amount. This claim was apparently not reviewed for accuracy after it was processed.

Finding #87-8

during the course of the audit, problems with various general ledger accounts caused us to conclude that the general ledger is not being properly reviewed for accuracy and necessary reconciliations are not being prepared for some of the accounts. Also, journal vouchers do not always include adequate explanation and support. Below are the specific problems encountered.

- a) Bank reconciliations were not prepared on a monthly basis during the year because of employee vacation. As a result of this, numerous errors went undetected for several months until the October 31, 1987 bank reconciliations were prepared, after year end.
- b) The Water District North payable account was understated by \$26,288 because of errors in the master monthly activity not being recorded. In depth analysis of the account revealed that it had not been reconciled for the last few years. Although the general ledger account was out of balance, net collections received to Water District North were proper and no overpayments or underpayments occurred.
- c) The retirement account in the Utility Fund was out of balance for a significant portion of the year.
- d) Although we did not investigate all amounts due to immateriality, it was apparent from examination of the trial balance that some accounts had offsetting balances to another account which had been posted to the wrong account in error.

Finding #97-9

The purpose of reconciliations of fixed assets is to ensure that acquisitions of equipment and other property purchased during the fiscal year, as recorded in the accounting records, are properly and promptly tagged and reflected in the Government's inventory of fixed assets as maintained by the Purchasing Department. For the year ended October 31, 1997, the fixed asset reconciliations were not prepared on a timely basis to accomplish the objective of the procedures in a timely manner. In addition, equipment purchased prior to October 31, 1997 had not been promptly tagged until the reconciliations were performed. The reconciliations, in addition to the tagging process, were not completed until the end of March 1998.

III. Findings and Questioned Costs for Federal Awards

The following findings related to the major programs and are required to be reported in accordance OMB Circular A-133:

Finding #97-10

HUD-0048). Report on Program Utilization was not filed for fiscal year 1997.

Finding #97-11

In reviewing 22 Section 8 Housing Assistance Program tenant files, we found that reconciliations and inspections were not being updated on an annual basis and certificates of work reasonableness forms were not filed for new contracts and changes in gross rent. In addition, computations for utility support income were incorrect in four files; utility allowances were incorrect in two files; the computation of monthly income incorrect in one file; the gross rent exceeded the Fair Market Rent (FMR) at the time of the initial contract for the current unit in five files; the file did not contain documentation showing how the utility allowance was computed in four files; there was no verification of income in five files; and for one file tested, the contract/lease amendment was not updated to reflect the current computations.

Finding #97-12

The Government was authorized to issue vouchers for the Section 8 Program as of April 1, 1990. However, housing and utility assistance payments made for the vouchers issued since that date were computed based on the regulations for computing certificate payments instead of voucher payments.

Finding #97-13

documentation of an annual review of tenant utility allowances is required by HUD to determine the reasonableness of the allowances. We were unable to obtain documentation supporting the annual review for the current year.

Finding #97-14

The DMR quarterly report for the quarter ended December 31, 1994 for the Federal Transit Administration Grant did not include the November 1994 payment to Affiliated Blind of Louisiana, Inc. for October services provided. Although the DMR goal was met without this payment, the report was inaccurate and indicative of a weakness in internal control over the compliance reporting requirement.

Finding #97-15

In reviewing reports filed for the Section 8 Housing Assistance Program (HUD-598) and HUD-1208), we found numerous errors in reporting the financial data which is indicative of a weakness in internal control over the compliance reporting requirement.

LAFAYETTE CITY-BOZIERE CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
Year Ended October 31, 1997

<u>Federal Quarter/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance T. D. Number</u>	<u>Pass- Through ACCOUNT'S Number</u>
DIRECT PROGRAMS:			
U.S. Department of Housing and Urban Development -			
Community Development Block Grant:			
Habitat Grant	14.218	H-99-MC-22-0001	N/A
	14.218	H-94-MC-22-0001	N/A
	14.218	H-90-MC-22-0001	N/A
	14.218	H-86-MC-22-0001	N/A
	14.218	H-82-MC-22-0001	N/A
	14.218	H-77-MC-22-0001	N/A
 Section 8 Housing Assistance	 14.839 and 14.859	 79-2081	 N/A
 E.O.M.B. Investment Partnership Program			
	14.219	H-99-MC-22-0001	N/A
	14.219	H-94-MC-22-0001	N/A
	14.219	H-90-MC-22-0001	N/A
	14.219	H-86-MC-22-0001	N/A
	14.219	H-82-MC-22-0001	N/A
	14.219	H-77-MC-22-0001	N/A
 U.S. Department of Transportation and Development -			
Federal Transit Administration			
	20.907	LA-94-2314	N/A
	20.907	LA-90-2337	N/A
	20.907	LA-86-2329	N/A
	20.907	LA-82-2313	N/A
	20.907	LA-78-2333	N/A
 U.S. Department of Agriculture - Food Stamp			
	10.551	N/A	N/A
 U.S. Department of Justice - COPS ASBAG			
	-	81-CR00097	N/A
 Local Law Enforcement Block Grant			
	-	81-LB-92-2043	N/A

Total Current Year Expenditures	Total Amount Provided to Subrecipients
\$ 229,288	\$ -
332,838	334,858
251,048	243,899
839,949	288,288
<u>882,828</u>	<u>32,224</u>
<u>\$ 2,959,238</u>	<u>\$ 888,857</u>
<u>\$ 889,263</u>	<u>\$ -</u>
\$ 26,508	\$ 28,200
88,178	78,800
37,828	28,200
248,877	-
<u>88,267</u>	<u>-</u>
<u>\$ 439,247</u>	<u>\$ 228,800</u>
\$ 20,288	\$ -
82,888	"
44,208	"
294	"
<u>428,288</u>	<u>-</u>
<u>\$ 888,853</u>	<u>\$ -</u>
<u>\$ 22,282,248</u>	<u>\$ -</u>
<u>\$ 248,222</u>	<u>\$ -</u>
<u>\$ 1,822</u>	<u>\$ -</u>

(Amount in \$)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended October 31, 1997

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance E.O. Number</u>	<u>Pass- Through Grantor's Number</u>
PASS-THROUGH PROGRAMS:			
U.S. Department of Housing and Urban Development -			
Louisiana Department of Social Services:			
Emergency Shelter Grant	14.202	N/A	170-8128
	14-201	N/A	170-700228
Community Development			
Block Grant -			
Hurricane Disaster Relief			
	-	N/A	8-91-92-02-0001
STATE OFFICE OF ADMINISTRATION:			
LCDDP - South Water District			
	24.218	N/A	101-000008
LCDDP - Longlake Sewer Project			
	14.218	N/A	101-0000
U.S. Department of Labor -			
State Department of Labor:			
Job Training Partnership Act -			
Title 12A	17.288	N/A	86/87-41-E1A
Title 12A	17.288	N/A	86/87-41-E2C
Title 12B	17.288	N/A	86/87-41-E1B
Title 12C	17.288	N/A	86/87-41-E1C
Title 12E	17.288	N/A	86/87-41-1
State Department of Education:			
Cooperative Agreement -			
Title 1	17.288	N/A	008-175-3041-1
	17.288	N/A	788-175-3041-1
State Department of Labor:			
JOBNET GRANT			
	-	N/A	-
School-To-Work Grant			
	-	N/A	-

Total Current Year Expenditures	Total Amount Provided by Subscriptions
\$ 38,420 <u>38,038</u> \$ 78,881	\$ 28,601 <u>28,278</u> \$ 26,880
\$ 17,438	\$ -
\$ 228,048 <u>281</u> \$ 228,329	\$ - <u>-</u> \$ -
\$ 513,094 84,843 388,483 107,249 <u>613,229</u> \$ 1,294,582	\$ - - - - <u>-</u> \$ -
\$ 34,433 <u>4,283</u> \$ 42,028	\$ - <u>-</u> \$ -
\$ 22,407	\$ -
\$ 7,124	\$ -

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS (CONTINUED)
Year Ended October 31, 1997

Federal Number/Pass-Through Grantor/Program Title	CFDA Number	Federal BASIS/SCOPE T.D. Number	Pass- Through Grantor's Number
U.S. Department of Transportation - Federal Highway Administration: Department of Transportation and Development	20.208 20.209 20.208	PL-9011 (9000) PL-9149 (9113) PL-9149 (9080)	150-26-0018 150-27-00 162-87-10 150-26-001
Federal Transit Administration: Department of Transportation and Development	20.800 20.800	LA-80-2004 LA-80-2005	150-26-0009 150-26-0012
U.S. Department of Justice - Louisiana Commission of Law Enforcement and Administration of Criminal Justice: COURT Delay Reduction	16.879 16.879	N/A N/A	88-84-B-10-0028 87-84-B-10-003
U.S. Department of Education - Louisiana Department of Education: Drug-Free Schools and Communities Act of 1989	84.186 84.186	N/A N/A	26-97-1000-D 26-96-93-00-1
Department of Health and Hospitals	-	351-700003	88020
Louisiana Department of Culture, Recreation and Tourism: Major Urban Resource Library Grant Technology Enhancement Grant	84.214A 84.214A	N/A N/A	- 96-9

TOTAL Current Year Expenditures	Total Amount Provided to Subrecipients
\$ 118,400	\$ -
5,481	-
<u>12,884</u>	<u> -</u>
\$ 133,728	\$ 100
\$ 3,000	\$ -
<u>8,736</u>	<u> -</u>
\$ 12,388	\$ 100
\$ 8,100	\$ -
<u>13,943</u>	<u> -</u>
\$ 26,024	\$ 100
\$ 17,488	\$ -
<u>3,200</u>	<u> -</u>
\$ 21,288	\$ 100
\$ 82,387	\$ 100
\$ 20,134	\$ 100
<u>9,222</u>	<u> -</u>
\$ 29,356	\$ 100

(cont. from D-1)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AGENCIES (CONTINUED)
Year Ended October 31, 1997

<u>Federal Grantor/Year-Through Contract/Program Title</u>	<u>CFDA Number</u>	<u>Federal Assistance E.O. Number</u>	<u>Fees- Through Grantor's Number</u>
U.S. Department of Agriculture and Forestry - Louisiana Department of Agriculture and Forestry: National School Lunch Program	16.850	N/A	688-015143
Food Stamp Program	16.561	N/A	340-606816
U.S. Department of the Interior - Louisiana Department of Culture, Recreation, and Tourism: Sabine Park Improvements	16.904	32-68618	N/A
Federal Emergency Management Agency - Louisiana Department of Military Affairs	43.844	N/A	835-44716

Total Current Year Expenditures	Total Amount Provided to Subrecipients
\$ 31,418	\$ 31,418
\$ 28,433	\$ 28,433
\$ 33,334	\$ 33,334
\$ 33,333	\$ 33,333
<u>\$ 12,428,328</u>	<u>\$ 12,428,328</u>

LAFAYETTE CITY-SHREVE CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA
 COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 PROGRAM YEARS 1982, 1983, 1984, 1985 and 1986
 (OMB No. 25-02-MC-22-2002, 25-02-MC-22-0003,
 25-04-MC-22-0001, 25-05-MC-22-0001, and 25-06-MC-22-001)

STATEMENT OF SOURCE AND STATUS OF FUNDS
 Inception to October 31, 1987

	Program		
	1982	1983	1984
Total FUNDS			
OMB allocation	\$ 1,268,000	\$ 1,727,000	\$ 2,878,000
Other grants	8,144	-	-
Other income accrued	24,228	-	-
Total Funds	\$ 1,300,372	\$ 1,727,000	\$ 2,878,000
Funds drawn by grantees	\$ 1,141,962	\$ 1,898,128	\$ 1,874,088
Funds requested subsequently	179	(2,000)	211,714
Funds earned not yet requested	-	-	-
Funds requested not yet earned	(4,800)	-	-
Other grants	6,884	-	-
Program income	22,828	802	1,268
Total program expenditures	\$ 1,166,373	\$ 1,896,930	\$ 1,786,060
Funds remaining to be expended	\$ 132,000	\$ 80,070	\$ 1,091,940
Funds remaining to be drawn	\$ 132,000	\$ 80,070	\$ 1,091,940

Year		Total	
1995	1996	1997	Total
\$ 1,761,000	\$ 2,728,000	\$ 2,818,000	\$5,307,000
18,000	-	14,000	32,000
	4,148	15,000	29,148
\$ 1,779,000	\$ 2,728,000	\$ 2,833,000	\$5,340,148
\$ 1,828,321	\$ 2,808,321	\$ 318,888	\$ 4,955,530
48,818	3,718	377,313	430,849
-	1,093	44,896	46,989
-	-	128,249	128,249
18,000	-	-	18,000
	203	-	203
\$ 1,895,139	\$ 2,812,332	\$ 471,136	\$ 4,178,607
\$ 88,750	\$ 111,826	\$ 1,882,881	\$ 2,083,457
\$ 88,750	\$ 111,826	\$ 1,884,763	\$ 2,085,383

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
PROGRAM YEARS 1990, 1991, 1992, 1993, 1994, 1995, 1996 and 1997
CDBG No. 8-90-MC-22-0001, 8-90-MC-22-0002,
8-94-MC-22-0003, 8-95-MC-22-0004, 8-96-MC-22-0005, and 8-97-MC-22-0006

STATEMENT OF PROGRAM COSTS
Completion to October 31, 1997

	<u>Allocated Costs</u>
Program year 1990:	
Projects completed in prior years	\$ 1,142,388
External agency funding	355,504
Contingencies	<u>1</u>
	\$ 1,497,893
Program year 1991:	
Projects completed in prior years	\$ 1,118,893
Capital projects	88,048
Urban redevelopment and housing	118,888
Counseling services	<u>418,388</u>
	\$ 1,725,817
Program year 1992:	
Projects completed in prior years	\$ 801,732
Urban redevelopment and housing	202,118
Counseling services	383,441
External agency funding	301,000
Program administration	180,700
Contingencies	<u>1</u>
	\$ 1,669,992

To 10/01/00	Expenditures		Remaining To Be Expended
	Current Year	Total	
\$ 1,142,000	\$ -	\$ 1,142,000	\$ -
48,938	-	48,938	104,999
<u>1,190,938</u>	<u>0-</u>	<u>1,190,938</u>	<u>104,999</u>
\$ 1,105,000	\$ -	\$ 1,105,000	\$ -
-	-	-	55,840
48,000	88,000	136,000	0,000
<u>106,000</u>	<u>143,848</u>	<u>249,848</u>	<u>55,840</u>
<u>1,211,000</u>	<u>143,848</u>	<u>1,354,848</u>	
\$ 881,700	\$ -	\$ 881,700	\$ -
21,004	15,511	36,515	74,601
178,769	108,892	287,661	0,004
180,420	174,888	355,308	0,000
185,469	0,000	185,469	-
<u>1,427,362</u>	<u>300,291</u>	<u>1,727,653</u>	<u>74,601</u>

(Cont'd)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
PROGRAM YEARS 1992, 1993, 1994, 1995, 1996 and 1997
CDBG No. B-82-MC-22-0821, B-83-MC-22-0822,
B-84-MC-22-0823, B-85-MC-22-0824, B-86-MC-22-0825, and B-87-MC-22-0826

STATEMENT OF PROGRAM COSTS (CONTINUED)
Inception to October 31, 1997

	Authorized Amount
Program year 1992:	
Projects completed in prior years	\$ 493,387
Urban redevelopment and housing	817,843
counseling services	173,354
External agency funding	<u>182,842</u>
	<u>\$ 1,772,680</u>
Program year 1993:	
Substance abuse	\$ 4,041
Code enforcement	41,014
Urban redevelopment and housing	719,373
housing demolition	42,379
Counseling services	171,801
External agency funding	172,970
Economic development	129,553
Program administration	184,987
contingencies	<u>287,328</u>
	<u>\$ 1,729,196</u>
Program year 1994:	
Substance abuse	\$ 4,500
Code enforcement	181,292
Urban redevelopment and housing	726,887
housing demolition	50,508
Counseling services	183,244
External agency funding	1,084,400
Economic development	120,887
Program administration	129,554
contingencies	<u>21,348</u>
	<u>\$ 2,887,600</u>
	<u>\$22,887,822</u>

<u>Expenditures</u>			Remaining To Be Expended
To <u>10/31/99</u>	Current <u>Year</u>	<u>Total</u>	
\$ 483,287	\$ -	\$ 483,287	\$ -
836,889	201,193	1,037,482	88,788
388,588	8,184	396,772	-
<u>1,708,764</u>	<u>219,377</u>	<u>1,928,141</u>	<u>88,788</u>
\$ -	\$ 4,043	\$ 4,043	\$ -
28,949	26,757	55,706	8,310
247,887	443,279	691,166	48,127
26,769	15,818	42,587	-
78,488	82,393	160,881	2,120
28,871	126,282	155,153	32,757
68,138	57,464	125,602	7,826
89,549	86,470	176,019	8,888
<u>1,558,618</u>	<u>811,678</u>	<u>2,370,296</u>	<u>127,328</u>
\$ -	\$ -	\$ -	\$ 4,880
-	48,343	48,343	53,849
-	157,648	157,648	143,157
-	31,982	31,982	38,827
-	87,288	87,288	109,887
-	97,579	97,579	229,021
-	42,708	42,708	88,182
-	90,688	90,688	113,488
-	-	-	71,738
<u>1,558,618</u>	<u>611,813</u>	<u>2,170,431</u>	<u>1,180,188</u>
<u>1,1,078,147</u>	<u>1,1,126,713</u>	<u>2,1,204,860</u>	<u>2,1,288,976</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
SECTION 8 HOUSING FUND

PROGRAM YEARS 1987 AND 1988
PROJECT NUMBERS 1248-8180-006, 807, 088, 809, 810,
and 1248-7180-801

(STATEMENT OF SOURCE AND STATUS OF FUNDS)

1986 FISCAL YEAR

Funds remaining to be expended at October 31, 1986	<u>\$ 1,894,683</u>
Funds drawn by grants in current year	\$ 108,000
Funds requested not yet expended	<u>12,887</u>
total program expenditures	<u>\$ 120,887</u>
Funds remaining to be expended	<u>\$ 1,873,796</u>
Funds remaining to be drawn	\$ 1,873,796
Funds requested not yet expended	<u>1,887</u>
Carry forward to subsequent years	<u>\$ 1,875,683</u>

1987 FISCAL YEAR

Current year grant funds	\$ 1,022,800
Carried forward from prior years	1,877,380
Adjustment by HUD	<u>(222,817)</u>
Total funds	<u>\$ 2,677,363</u>
Funds drawn by grants in current year	\$ 100,000
Prior year receipts recognized in current year	<u>28,804</u>
Total program expenditures	<u>\$ 128,804</u>
Funds remaining to be expended	<u>\$ 2,548,559</u>
Funds remaining to be drawn	\$ 2,548,559
Prior year drawn spent in current year	<u>128,804</u>
Carryforward to subsequent year	<u>\$ 2,419,755</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SUMMARY OF AN VALORES TAX
ASSESSMENTS AND COLLECTIONS - CITY OF LAFAYETTE
Year Ended October 31, 1997

	<u>Total</u>	<u>General Fund</u>	<u>Recreation and Parks Fund</u>	<u>Waste Service Fund</u>
Total assessed valuation -				
1994 roll -				
Original roll	\$474,000,407			
Additions to roll	1,048,727			
Deletions from roll	<u>21,208,873</u>			
Net roll	<u>\$453,839,261</u>			
Millage	<u>0.20 millie</u>	<u>1.00 millie*</u>	<u>1.00 millie</u>	<u>1.70 millie</u>
Taxes levied	\$ 4,043,066	\$ 3,578,878	\$ 408,782	\$ 655,406
Collection of prior year taxes	48,328	34,318	6,658	6,342
Recognition of prior years' taxes paid in protest	<u>81,481</u>	<u>34,813</u>	<u>9,281</u>	<u>37,387</u>
	\$ 4,009,913	\$ 3,578,383	\$ 424,221	\$ 624,311
Taxes collected	<u>4,007,772</u>	<u>3,573,728</u>	<u>418,282</u>	<u>615,762</u>
Taxes receivable -				
1994 roll	\$ 17,438	\$ 12,438	\$ 3,402	\$ 11,598
Taxes receivable - Prior years' rolls	<u>108,728</u>	<u>108,143</u>	<u>26,182</u>	<u>74,803</u>
Total taxes receivable, 10/31/97	<u>\$ 126,166</u>	<u>\$ 120,581</u>	<u>\$ 29,584</u>	<u>\$ 86,401</u>
* General ad valorem tax	0.20 millie			
Street maintenance tax	1.00 millie			
Maintenance of public buildings tax	1.00 millie			

STATISTICAL SECTION

LAFAYETTE CITY-BOULEVARD CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Fire and Police	Urban Redevelop- ment and Housing	Economic Opportunity
1988	\$ 8,808,088	\$ 12,169,486	\$ 7,398,888	\$ 1,308,412	\$ 2,871,300
1989	12,547,798 (2)	12,188,282	7,888,128	1,494,728	3,420,808
1990	12,128,812	14,925,800	8,795,434	1,691,184	3,947,898
1991	11,892,428	16,125,814	8,788,181	2,112,322	3,284,008
1992	12,758,498	18,028,888	8,425,488	1,588,732	3,178,072
1993	12,847,888	17,271,788	8,778,474	2,488,081	3,222,788
1994	12,874,724	18,241,477	8,488,181	1,838,981	3,228,881
1995	14,128,288	18,482,887	12,188,812	2,822,881	1,888,787
1996	16,318,448	19,858,171	8,881,228	1,888,488	1,448,841
1997	17,488,942	21,278,887	8,388,888	2,128,424	1,842,428

Notes:

- (1) All General, Special Revenue, and Debt Service Fund expenditures including capital outlays and net of reimbursements from other funds.
- (2) Commencing in 1989, administrative costs billed to other funds were treated as charges for services rather than as reimbursements.

<u>Water</u> <u>Reservations</u>	<u>Public</u> <u>Transportation</u>	<u>Debt</u> <u>Service</u>	<u>Other</u>	<u>Total</u>
\$ 6,425,554	\$ 1,328,654	\$18,087,487	\$ 951,878	\$ 26,793,573
7,088,283	1,459,948	14,129,783	1,128,848	23,796,862
7,892,930	1,886,222	18,142,789	1,989,496	29,911,437
8,944,877	1,476,863	15,478,449	2,928,473	28,828,662
7,878,844	1,774,321	14,928,488	2,185,286	26,766,939
7,692,525	1,872,931	17,328,384	2,085,316	29,000,156
9,822,822	2,001,882	17,628,241	4,322,849	33,785,794
8,848,742	2,221,797	17,623,428	3,052,242	31,746,209
8,848,214	2,221,829	17,628,529	3,088,283	31,786,855
8,848,268	2,221,122	18,247,888	2,782,598	32,100,876

LAFAYETTE CITY-BARBER CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
Last Two Fiscal Years

<u>Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>
1988	\$ 18,394,898	\$ 2,844,327	\$ 7,812,488
1989	19,489,344	3,134,559	9,008,182
1990	43,882,258	3,428,808	12,045,896
1991	46,218,592	3,818,748	12,088,382
1992	46,518,045	3,668,487	11,187,269
1993	49,318,048	3,888,278	9,842,312
1994	53,287,722	3,428,862	12,888,748
1995	57,287,847	3,887,533	11,707,008
1996	48,882,313	4,372,282	12,417,248
1997	48,205,288	4,795,298	11,318,888

NOTES:

(1) Includes General, Special Revenue, and Debt Service Funds.

(2) Includes interest earned and other miscellaneous revenues.

(3) Commencing in 1989, administrative costs billed to other funds were treated as charges for services rather than as reimbursements.

<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>In Lieu of Taxes</u>	<u>Special Assessments</u>	<u>Total</u>
\$ 1,282,882	\$ 1,198,887	\$ 8,989,748	\$ 4,088,818	\$ 15,560,335
7,481,468 (3)	1,188,884	8,273,302	3,081,987	19,025,441
8,253,882	1,196,829	8,987,387	3,183,828	21,621,926
8,888,147	1,148,383	8,798,893	3,148,468	21,983,891
8,283,648	873,447	8,828,432	4,078,187	22,063,714
8,882,178	1,048,843	10,483,285	4,088,188	24,492,494
8,323,823	1,288,888	8,833,811	4,218,442	22,664,972
8,488,487	1,193,284	10,323,887	3,788,138	23,793,806
8,183,822	1,184,427	12,033,894	4,323,078	25,725,221
8,823,287	1,287,282	10,088,878	4,388,744	24,588,191

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
Last Ten Fiscal Years

Fiscal Year	Ad Valorem Taxes		Interest and Dividends	Franchise Taxes
	City	Parish		
1988	\$4,967,528	\$7,818,187	\$ 14,718	\$ 820,818
1989	5,048,811	8,094,888	48,138	848,850
1990	5,284,871	8,002,188	44,708	882,827
1991	4,941,880	8,388,038	43,338	895,887
1992	5,073,188	8,428,118	42,857	887,814
1993	5,174,488	8,802,311	44,388	904,887
1994	5,474,418	9,258,208	43,788	908,427
1995	5,778,818	9,782,808	52,848	918,188
1996	5,967,818	10,211,828	41,887	1,138,188
1997	6,388,818	10,822,210	51,827	1,117,188

Firm Insurance Company	Sales Taxes			Local MOBAL Tax	TOTAL
	City 1981 Sales Tax	City 1988 Sales Tax	Partial Sales Tax		
\$ 179,878	\$21,896,879	\$18,128,883	\$8,744,629	\$ 288,488	\$39,058,879
227,812	22,884,482	18,968,734	3,488,879	458,688	28,488,548
219,522	22,882,211	22,894,282	3,298,482	-	49,074,975
210,892	22,852,788	22,598,628	3,288,228	-	48,739,644
227,289	22,488,888	22,494,741	3,848,828	-	48,832,457
242,818	24,818,768	24,848,877	\$ 758,878	-	49,426,423
242,228	24,882,478	24,828,487	3,288,848	-	53,000,713
288,888	28,488,128	28,812,828	3,282,858	-	57,583,814
292,128	22,294,228	28,888,888	3,288,288	-	54,471,212
288,728	22,288,828	28,798,248	4,288,248	-	55,375,324

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIED AND COLLECTIONS
Last Two Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>
1988	\$ 4,828,288	\$ 4,407,888	91.29
1989	5,074,086	4,688,400	92.42
1990	5,517,861	5,128,783	92.94
1991	4,888,088	4,687,311	95.90
1992	5,873,439	5,018,888	85.28
1993	5,178,288	5,138,758	99.24
1994	5,800,228	5,434,888	93.70
1995	5,763,288	5,718,888	99.23
1996	5,888,288	5,814,888	98.74
1997	6,281,288	6,203,888	98.76

	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Total Tax Levy	Outstanding Delinquent Taxes \$10	Percent of Delinquent Taxes To Total Tax Levy
\$	80,048	\$ 4,917,128	89.81%	\$ 118,804	2.19%
	88,205	5,048,811	89.84	130,168	2.87
	88,138	5,184,871	89.82	188,138	3.58
	84,748	4,841,880	89.40	214,227	4.38
	88,314	5,033,394	89.88	254,748	4.93
	71,728	5,182,484	100.00	258,402	4.96
	38,881	5,478,458	89.43	341,870	4.38
	89,383	5,775,816	100.00	328,758	3.77
	32,871	5,887,348	89.48	388,848	4.33
	88,327	4,384,178	100.00	328,424	3.78

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA
PROPERTY TAX LEVIES AND COLLECTIONS (CONTINUED)
Last Ten Fiscal Years

Lafayette Parish (Dollars in Thousands):

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Taxes Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>
1988	\$ 8,189	\$ 7,708	92.89%	\$ 481	\$ 7,888
1989	7,033	6,748	96.10	285	6,933
1990	8,412	8,212	97.62	200	8,312
1991	8,526	8,262	96.90	264	8,326
1992	8,798	8,420	95.82	378	8,598
1993	9,000	8,804	97.82	196	8,800
1994	9,318	9,097	97.76	221	9,000
1995	9,822	9,582	97.52	240	9,492
1996	10,242	10,040	97.54	202	10,142
1997	10,704	10,372	96.86	332	10,504

Notes:

(1) Includes unpaid taxes from prior years.

<u>Ratio of Total Tax Collections to Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (\$)</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
87.28	2 888	10.87
88.62	943	11.69
89.27	2,023	12.16
87.89	1,228	14.46
89.94	1,391	15.92
88.43	1,814	18.88
88.78	1,628	27.78
88.72	1,782	28.53
88.18	1,888	28.20
100.77	1,782	14.85

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

ASSESSED AND ESTIMATED ACTUAL/REAL VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(Dollars in Thousands)

City of Lafayette:

<u>Fiscal Year</u>	<u>Assessed Value (2)</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>
1988	\$ 517,148	N/A	N/A
1989	584,000	N/A	N/A
1990	676,684	N/A	N/A
1991	764,488	N/A	N/A
1992	866,134	N/A	N/A
1993	952,998	N/A	N/A
1994	1,011,208	N/A	N/A
1995	1,150,153	N/A	N/A
1996	1,386,879	N/A	N/A
1997	1,711,700	N/A	N/A

(continued)

LAFALETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFALETTE, LOUISIANA

ASSESSED AND ESTIMATED ACTUAL/REAL VALUE OF PROPERTY (1) (CONTINUED)
LAST TWO FISCAL YEARS
(Dollars in Thousands)

LaFayette Parish:

Fiscal Year	Real Property		Personal Property		Exemptions (Real Property)
	Assessed Value	Estimated Real Value (2)	Assessed Value	Estimated Real Value (2)	
1988	\$ 271,148	\$ 3,133,388	\$ 184,888	\$ 691,933	\$ 137,788
1989	278,718	3,428,314	121,314	743,888	138,938
1990	281,681	3,422,878	128,887	787,847	139,378
1991	288,842	3,453,870	121,488	888,788	142,487
1992	323,218	3,723,824	132,888	888,212	158,212
1993	328,888	3,788,888	148,212	884,888	163,212
1994	388,888	3,774,212	138,212	1,428,888	178,212
1995	384,878	3,888,212	148,882	1,228,888	177,847
1996	482,842	3,158,212	188,884	1,287,882	208,212
1997	471,288	3,682,888	248,422	1,778,812	214,488

Notes:

- (1) Does not include public service fee LaFayette Parish.
- (2) Estimated real values are those values used by tax assessor in computing assessed values.
- (3) Assessed value is net after adjustments.

	Total		Ratio of Total Assessed Value to Total Estimated Real Value
	Assessed Value	Estimated Real Value '50	
2	244,000	\$ 1,810,048	0.136
	252,188	2,162,318	0.117
	257,180	2,280,020	0.113
	264,488	2,222,778	0.119
	268,784	2,409,257	0.112
	275,800	2,484,802	0.111
	284,600	2,621,960	0.108
	282,810	2,571,240	0.110
	281,870	2,422,388	0.116
	280,232	2,262,870	0.124

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY TAX RATES
(PER \$1,000 OF ASSESSED VALUE)
DIRECT AND OVERLAPPING GOVERNMENTS
Last Two Fiscal Years

Fiscal Year	Lafayette Parish City of Lafayette		
	Operating Millage	Debt Service Millage	Total City Millage
1988	8.64	8.89	17.53
1989	11.67	7.78	19.45
1990	11.67	7.78	19.45
1991	11.67	8.80	20.47
1992	11.67	8.72	20.39
1993	11.67	8.88	20.55
1994	11.67	8.88	20.55
1995	11.67	8.38	20.05
1996	8.88	9.72	18.60
1997	8.88	9.38	18.26

<u>Consolidated Government</u>			<u>Lafayette Parish School Board</u>				
<u>Lafayette Parish</u>					Total		
<u>Operating</u>	<u>Dist.</u>	<u>Total</u>	<u>Operating</u>	<u>Dist.</u>	<u>School</u>	<u>Other</u>	<u>Total</u>
<u>Billings</u>	<u>Service</u>	<u>Parishes</u>	<u>Billings</u>	<u>Service</u>	<u>Board</u>		
<u>Billings</u>	<u>Billings</u>	<u>Billings</u>	<u>Billings</u>	<u>Billings</u>	<u>Billings</u>	<u>Billings</u>	<u>Billings</u>
21.28	4.48	25.76	33.18	4.80	37.98	30.87	108.48
22.47	4.28	26.75	33.18	4.80	37.98	30.87	117.78
23.47	4.28	27.75	33.18	4.80	37.98	30.87	117.78
24.47	4.28	28.75	33.18	4.80	37.98	30.87	118.04
25.25	4.80	29.95	33.18	3.85	36.93	30.33	113.24
26.24	4.80	29.94	33.18	3.85	36.98	40.18	118.18
26.94	3.80	29.94	33.88	3.85	36.48	40.18	121.45
27.94	3.80	29.94	33.88	3.43	36.14	40.43	120.74
21.88	3.24	24.88	33.88	2.22	35.78	34.28	109.10
21.88	4.87	26.75	33.88	3.14	36.88	34.18	109.83

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH
October 31, 1997

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1997 Assessed Value</u>	<u>Percentage of Total Assessed Valuation</u>
Bell South and Subsidiaries	Telephone service	\$ 28,323,870	3.39%
Bank One	Bank	18,481,480	2.42%
First National bank of Lafayette	Bank	9,488,410	1.28%
Energy Industries	Energy services	8,787,320	.92%
EMSCO	Utilities	8,387,870	.88%
Trans La Des/Trans Energy	Utilities	4,958,160	.67%
Wal-Mart/See's Discount	Department store	4,531,910	.57%
Columbia Hospital	Hospital	4,310,880	.57%
Ballentine	Energy service	3,798,880	.51%
USA Savings Bank	Bank	<u>3,565,840</u>	<u>.48%</u>
		<u>\$ 81,341,870</u>	<u>11.32%</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
Last Ten Fiscal Years

<u>Fiscal</u> <u>Year</u>	<u>Special</u> <u>Assessment</u> <u>Billings (1)</u>	<u>Special</u> <u>Assessments</u> <u>Earned</u>
1988	\$ 888,333	\$ 288,887
1989	808,488	268,710
1990	378,778	81,827
1991	338,888	88,313
1992	788,718	248,888
1993	871,128	308,888
1994	887,888	187,488
1995	888,888	188,884
1996	378,388	88,887
1997	188,888	71,318

FOOTNOTES:

- (1) Includes assessments due currently and delinquent.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN
October 31, 1987

City of Lafayette:

Net assessed value		<u>\$479,799,384</u>
Debt limit - 22 percent of total assessed value		\$ 47,275,818
Amount of debt applicable to debt limit:		
Total general obligation debt (excluding sales tax, license revenue and special assessment)	\$ 8,082,000	
Less:		
Assets in debt service funds available for payment of principal	<u>1,287,818</u>	
Total amount of debt applicable to debt limit		<u>\$ 6,794,182</u>
Legal debt margin		<u>\$ 40,481,636</u>

Lafayette Parish:

TOTAL assessed values before exemptions and less public service		<u>\$718,899,000</u>
Debt limit - 18 percent of total assessed values		\$ 129,401,820
Amount of debt applicable to debt limit:		
Total general obligation debt	\$ 8,878,000	
Less:		
Assets in debt service funds available for payment of principal	<u>1,288,822</u>	
Total amount of debt applicable to debt limit		<u>\$ 7,589,178</u>
Legal debt margin		<u>\$ 121,812,642</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years

City of Lafayette:

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value (\$) 100 Thousands</u>	<u>Gross Bonded Debt (\$) 100,000</u>
1988	82,784 (8)	\$ 317,148	\$ 148,797,000
1989	83,389 (8)	364,088	139,814,000
1990	84,480 (9)	377,080	132,588,000
1991	87,822 (8)	388,800	134,472,000
1992	90,567 (8)	395,800	138,892,000
1993	92,887 (8)	422,388	143,428,000
1994	94,489 (8)	453,200	138,487,000
1995	108,828 (8)	570,182	152,184,000
1996	118,627 (8)	688,978	168,803,000
1997	122,818 (8)	675,750	164,345,000

	DBOC Service Revenue Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	DBOC Bonded Debt Per Capita
\$	13,420,814	810,328,386	.6014	\$ 1,171.14
	13,333,813	120,220,389	.6178	1,234.00
	13,814,900	185,991,818	.6000	1,138.33
	17,808,082	110,803,048	.6209	1,282.43
	17,883,994	113,808,008	.6351	1,183.73
	18,848,474	114,978,135	.6100	1,210.14
	18,738,380	118,788,410	.6343	1,276.32
	19,139,830	119,066,160	.6200	1,204.49
	18,127,828	128,388,878	.7084	1,148.37
	22,376,372	141,870,828	.6348	1,267.19

(Counts in thousands)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANARATIO OF NET GENERAL BONDSD DEBT
TO ASSESSED VALUE AND NET BONDSD DEBT PER CAPITA (CONTINUED)
LAST TEN FISCAL YEARS

Lafayette Parish:

Financial Year	Population (a)	Assessed Value (b) (in thousands)	Gross Bondsd Debt (c)	Net Service Bondsd Available (d)	Net Bondsd Debt (e)	Ratio of Net Bondsd Debt to Assessed Value	Net Bondsd Debt per Capita (f)
1988	187,817	\$244,814	\$13,433,400	\$9,163,481	\$11,108,109	.0458	145.27
1989	188,878	281,134	11,830,800	2,188,840	14,311,454	.0509	81.80
1990	184,743	257,148	11,550,000	2,098,800	8,921,120	.0378	57.71
1991	188,738	284,888	17,828,000	2,840,508	18,973,891	.0668	88.83
1992	178,183	336,734	18,448,000	2,278,728	24,543,278	.0737	83.23
1993	172,183	383,895	15,038,000	2,033,705	12,898,274	.0423	75.48
1994	178,181	324,408	13,988,000	2,888,450	12,078,824	.0379	88.98
1995	176,305	342,518	12,840,000	2,127,211	12,112,789	.0324	69.31
1996	180,313	410,878	10,438,000	427,423	9,973,577	.0231	88.14
1997	181,363	518,132	8,878,000	289,418	8,780,378	.0167	47.97

NOTES:

- (1) Assessed Value is net after adjustments
 (2) Includes Sales Tax Revenues, public improvement and Certificates of Indebtedness (General Obligation Bonds)
 (3) U. S. Census
 (4) Estimate - Louisiana Tech survey, College of Administration and Business, Research Division
 (5) Estimate - Lafayette Area-wide Planning Commission/Lafayette City-Parish Consolidated Government Planning Division
 (6) Does NOT include public service

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments to Maturity</u>
1988	\$ 4,911,488	\$ 18,830,888	\$ -0-
1989	3,741,778	19,585,848	-0-
1990	4,188,178	19,872,082	-0-
1991	6,481,868	19,898,038	-0-
1992	6,878,882	11,792,074	-0-
1993	5,841,488	8,877,880	1,446,187
1994	4,514,488	8,796,882	1,421,880
1995	8,093,488	8,214,787	-0-
1996	8,468,488	8,888,888	-0-
1997	8,878,888	8,488,888	-0-

Notes:

- (1) Total Debt Service includes general obligation bonds and certificates of indebtedness (including sales tax and special assessments bonds).
- (2) Includes General, Special Revenue, and Debt Service Funds.

<u>Total Debt Service (1)</u>	<u>Total General Ex- penditures (2)</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
217,882,882	\$ 82,152,828	28.28
13,848,884	42,742,828	32.67
14,872,820	48,128,828	31.97
18,328,820	72,072,418	31.84
26,761,118	72,442,212	32.82
17,882,282	71,442,608	25.89
17,222,888	76,487,828	22.82
17,228,882	80,222,872	21.88
17,322,282	77,822,828	22.22
17,227,812	82,822,227	21.42

LAFAYETTE CITY-BOULEVARD CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

COMPARISON OF DIRECT AND OVERLAPPING DEBT
October 31, 1997

Jurisdiction	General Obligation Debt Outstanding	Lafayette Partial Coverage	
		Revenue	Share of Debt
Governmental Debt:			
City of Lafayette	\$ 8,868,000	100.00%	\$ 8,868,000
Lafayette Parish Government	9,483,000	100.00%	9,483,000
Other Governmental Agencies:			
Consolidated School District No. 2	8,128,800	100.00%	8,128,800
Bayou Vermilion District	4,925,800	100.00%	4,925,800
Lafayette Economic Development Authority	<u>1,130,800</u>	0.00%	<u>1,130,800</u>
	<u>\$23,535,400</u>		<u>\$23,535,400</u>

<u>CITY OF WASHINGTON</u>	
<u>Percent</u>	<u>Share of Debt</u>
100.00%	\$ 8,000,000
82.76%	6,644,349
81.76%	6,578,824
81.76%	6,480,840
78.76%	<u>621,628</u>
	<u>628,548,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

REVENUE BOND COVERAGE
ELECTRIC, WATER AND SEWER BONDS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Direct Operating Expenses *</u>
1998	\$ 181,331,318	\$ 83,788,883
1999	178,827,848	88,128,247
2000	178,878,882	95,214,310
2001	178,141,758	84,477,301
2002	147,888,876	78,382,311
2003	122,888,810	100,233,848
2004	128,402,788	100,881,218
2005	128,078,487	88,178,917
2006	124,538,277	100,288,778
2007	128,821,881	100,483,783

* Excludes depreciation and amortization.

Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
	Principal	Interest	Total	
\$ 37,548,350	\$ 4,408,000	\$ 4,838,851	\$ 9,246,851	4.05
34,732,400	4,384,000	4,444,800	8,828,800	3.94
31,916,350	4,359,000	4,320,700	8,679,700	3.59
29,100,300	4,335,000	4,314,704	8,649,704	3.34
26,284,250	4,310,000	4,287,000	8,597,000	3.03
23,468,200	4,285,000	4,234,700	8,519,700	2.73
20,652,150	4,260,000	4,188,900	8,448,900	2.43
17,836,100	4,235,000	4,138,800	8,383,800	2.13
15,020,050	4,210,000	4,090,970	8,320,970	1.83
12,204,000	4,185,000	4,047,804	8,262,804	1.53

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years

<u>City of Lafayette</u>				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Per Capita Income (1)</u>	<u>Median Age (2)</u>	<u>Unemployment Rate (3)</u>
1988	88,784 (4)	N/A	29.2	5.8
1989	89,308 (4)	N/A	29.8	6.3
1990	94,448 (5)	N/A	30.4	4.7
1991	97,028 (6)	N/A	30.8	5.4
1992	108,347 (6)	N/A	30.7	4.1
1993	102,887 (7)	N/A	N/A	5.1
1994	108,828 (8)	N/A	N/A	5.0
1995	109,638 (8)	N/A	N/A	5.2
1996	110,317 (9)	N/A	N/A	4.1
1997	112,318 (9)	N/A	N/A	4.8

Notes:

- (1) U. S. Department of Commerce, Bureau of Economic Analysis
- (2) Lafayette Economic Development Authority
- (3) Lafayette Parish School Board
- (4) Louisiana Department of Labor
- (5) U. S. Census
- (6) Louisiana Tech survey
- (7) Estimated as July 1, 1993 by Lafayette Area-wide Planning Commission
- (8) Estimated as July 1, 1993 by Lafayette City-Parish Consolidated Government Planning Division
- (9) Current dollars

Education Series				Public Schools (1)	
Estimated Population	Estimated PER Capita Income (2)	Median Age (2)	Unemployment Rate	Average Daily Enrollment	Attendance
267,637(6)	N/A	28.8	9.1	28,328	27,688
268,878(6)	14,143	28.9	8.3	28,482	27,780
269,782(8)	18,382	28.7	6.4	28,882	28,276
268,722(6)	N/A	28.8	8.3	28,764	28,148
270,288(8)	27,488	28.8	7.8	29,042	28,668
272,282(8)	27,728	N/A	8.8	29,488	28,228
276,222(8)	18,828	N/A	8.8	28,222	28,822
278,228(8)	18,128	N/A	8.3	28,888	28,224
280,222(8)	18,178	N/A	6.8	29,488	28,822
282,222(8)	28,822	N/A	6.8	29,222	28,822

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
Last Ten Fiscal Years

Fiscal Year	Commercial Construction (1)	
	Number of Permits	\$ (000's) Value
1988	28	\$ 2,724
1989	28	7,152
1990	43	24,412
1991	73	28,782
1992	49	28,882
1993	44	27,222
1994	42	28,882
1995	78	62,882
1996(7)	78	\$1,270
1997(7)	88	64,222

Source:

- (1) Acadian Metropolitan Code Authority
- (2) Includes total Whitney Bank deposits of \$2,072,262 which includes deposits of branches operated outside of the Lafayette area.
- (3) Includes total Whitney Holding Corporation and Siberia National Bank deposits of \$2,288,982 and \$4,128,498, respectively. These deposits include deposits of Whitney and Siberia branches operated outside of the Lafayette area.
- (4) Includes total Whitney Holding Corporation and Siberia National Bank deposits of \$2,268,847 and \$4,728,814, respectively. These deposits include deposits of Whitney and Siberia branches operated outside of the Lafayette area.
- (5) Includes total Whitney Holding Corporation, Siberia National Bank, and Premier Bank deposits of \$1,078,660, \$8,608,422 and \$2,748,069, respectively. These totals include deposits of Whitney, Siberia and Premier branches operated outside of the Lafayette area.
- (6) Includes total Whitney Holding Corporation, Siberia National Bank and Premier Bank deposits of \$2,187,808, \$2,578,942 and \$1,477,820, respectively. These totals include deposits of Whitney, Siberia and Premier branches operated outside of the Lafayette area.
- (7) The 1996 amounts are for the City and Parish of Lafayette.

<u>Residential Construction (1)</u>		
<u>Number</u> <u>of permits</u>	<u>\$ (000's)</u> <u>Value</u>	<u>Bank</u> <u>Deposit</u> <u>(in Thousands)</u>
145	\$ 12,708	\$ 8,022,740 (2)
171	14,613	12,128,500 (2)
317	51,017	11,548,800 (2)
408	43,482	NOT AVAILABLE
500	84,378	NOT AVAILABLE
283	48,188	NOT AVAILABLE
383	47,078	NOT AVAILABLE
338	37,804	NOT AVAILABLE
838	86,350	NOT AVAILABLE
753	80,738	NOT AVAILABLE

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS
October 31, 1977

Date of incorporation	1974
Form of government	Mayor/President - Council
Number of employees (including police and fire)	3,149
Area in square miles	277
Lafayette City-Parish Consolidated Government Facilities and Services:	
Miles of streets	900
Miles of drainage courses	888
Number of bridges	147
Number of street lights	14,581
Culture and recreation:	
Community centers	8
Parks	34
Park acreage	839
Golf courses	1
Swimming pools	3
Tennis courts	34
Ballfields	100
Library:	
Locations	6
Bookmobiles	1
Books in collection	217,838
Number of reference inquiries	158,728
Fire protection:	
Number of stations	11
Number of Volunteer Fire Departments	7
Number of personnel and officers	211
Number of calls answered	3,800
Number of inspections conducted	4,340
Police protection:	
Number of stations	1
Number of personnel and officers	108
Number of patrol units	33
Number of law violations:	
Physical arrests	8,720
Traffic violations	28,831
Parking violations	14,840
Electric system:	
Miles of transmission lines	38.4
Miles of distribution lines	710
Number of meters in service	51,718
Daily average consumption in kilowatt hours	4,810,488
Maximum capacity of plant in kilowatts	353,000

(Continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT
 LAFAYETTE, LOUISIANA

WACHLANDSON (STATISTIC (CONTINUED))
 OCTOBER 12, 1997

Sewerage system:	
Miles of sanitary sewers	432
Number of treatment plants	4
Number of service connections	33,708
Daily average treatment in gallons	14,318,088
Maximum daily capacity of treatment plant in gallons	14,508,088
Water system:	
Miles of water mains	843.0
Number of service connections	48,417
Number of fire hydrants	8,883
Daily average consumption in gallons	17,880,800
Maximum daily capacity of plant in gallons	22,880,800